

2009

# Annual Town Report 2008/2009 Paris, Maine

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# ANNUAL TOWN REPORT

## 2008/2009



PARIS, MAINE

**TOWN OF PARIS  
TELEPHONE NUMBERS**

<b>EMERGENCY</b>	<b>911</b>
<b>TOWN OFFICE</b> Hours 8:30 – 4:30 Monday – Friday	743-2501
<b>FAX</b>	743-6718
<b>POLICE STATION</b>	743-7448
<b>FAX</b>	743-0549
<b>ANIMAL CONTROL OFFICER</b>	743-8213
<b>FIRE DEPARTMENT</b>	743-6832
<b>FAX</b>	739-2068
<b>PARIS UTILITY DISTRICT</b>	743-6251
<b>HIGHWAY GARAGE</b>	743-2547
<b>HAMLIN MEMORIAL LIBRARY</b>	743-2980
<b>SOUTH PARIS LIBRARY</b>	743-6994
<b>PARIS HILL POST OFFICE</b>	743-7959
<b>SOUTH PARIS POST OFFICE</b>	743-6652
<b>TRANSFER STATION</b>	743-8518
<b>SAD#17 SUPERINTENDENTS OFFICE</b>	743-8972
<b>OXFORD HILLS COMPREHENSIVE HIGHSCHOOL</b>	743-8914
<b>PARIS ELEMENTARY SCHOOL</b>	743-7802
<b>OXFORD HILLS MIDDLE SCHOOL</b>	743-5946
<b>GUY E. ROWE</b>	743-5183

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Dedication



To the  
residents of  
Paris, we  
dedicate this  
Town Report  
to you!

**TOWN OF PARIS**  
**2007/2008 ANNUAL REPORT OF THE**  
**MUNICIPAL OFFICERS**

<b>2010</b> Ted Kurtz	<b>BOARD OF SELECTMEN</b>  <b>2011</b> Raymond Glover Lloyd "Skip" Herrick	<b>2012</b> Jean Smart
--------------------------	--	---------------------------

**TOWN MANAGER, TAX COLLECTOR, TREASURER,  
ROAD COMMISSIONER**  
Philip M. Tarr

**WELFARE DIRECTOR & GA ADMINISTRATOR**  
Sheila Giroux

**CODE ENFORCEMENT OFFICER/BUILDING & PLUMBING INSPECTOR**  
Gerald "Jerry" Samson

**ASSESSOR**  
Gerald "Jerry" Samson

**TOWN CLERK, REGISTRAR OF VOTERS,  
DEPUTY TAX COLLECTOR, DEPUTY TREASURER**  
Elizabeth "Liz" Knox

**DEPUTY TOWN CLERK, DEPUTY TAX COLLECTOR, DEPUTY  
REGISTRAR OF VOTERS**  
Suzanne Sawyer  
Sheila Giroux

**FINANCE CLERK, DEPUTY TREASURER**  
Sharon Gendreau

**ASSISTANT GA ADMINISTRATOR & OFFICE ASSISTANT**  
Lynne Chammings

**PARIS HIGHWAY DEPARTMENT**  
Frank Danforth III– Road Foreman  
Leo Auger, Sr.  
Frank "Danny" Danforth IV  
Roger Fogg  
Bill Guy, Jr.  
Alden Prada  
Jesse Rowell

## **POLICE DEPARTMENT ROSTER**

Chief of Police- David Verrier  
Lieutenant Michael Dailey  
Sergeant Hartley "Skip" Mowatt  
Administrative Assistant – Shirley Johnson

### **Officers:**

Nathan Bowie	Raymond Paar	William Grover
Timothy Gamache	Zane Loper	Harry Sims

## **FIRE DEPARTMENT ROSTER**

Fire Chief – Brad Frost  
1<sup>st</sup> Deputy – William Buffington  
2<sup>nd</sup> Deputy – Jonathan Longley

### **Captains:**

Ben Conant  
Richard Deans  
Tim Witham  
Brett Larson  
Joe Tracy  
Steve Witham

### **Lieutenants:**

David Knox  
Darryl Rugg  
Troy Billings  
George Brown  
Kailie Balcom

### **Firefighters:**

Ryan Arsenault  
Michael Balcom  
Steve Billings  
Charles Blaquiére  
Tim Clifton  
Brandon Cary  
Aaron Cone  
Joe Cormier  
Jason Cyr  
Peg Frost  
Teresa Inman  
Amanda Tierney  
Levi Woodman

Erik Poland  
Nate Meserve  
Adam Parker  
Joshua Tracy  
Lewis Tracy  
Allen Larson  
Jason Larson  
Matt Mosley  
William Perkins  
Mike Record  
James Ring  
Freeland Witham  
Steve Cote

### **Dispatchers:**

Crystal Buffington  
Dan Morse

## **Committees/Boards**

### **Board of Appeals**

Daniel "Phin" Walker  
Armond "Sonny" Norton

Ernest Swanson

### **Planning Board**

Robert Kirchherr  
Amos "Russ" Case  
Richard McAlister

Franca Ainsworth  
George "Buddy" Coffren

### **Parks and Recreation Committee**

Becky Burke  
Dana Chandler  
Dennis Rugg  
Linda Record

Kim Sutton  
Richard Record  
Chuck Rowe  
Shane Wilson

### **Budget Committee**

Heidi Ricci  
Barbara Payne  
Armond "Sonny" Norton  
Janet Jamison  
David Starbird  
Charles "Tom" Hurd

Barbara West  
George Coffren  
Donald Allen  
Victor Hodgkins

### **Conservation Committee**

Franca Ainsworth

Keith Rudman

### **Joint Cable TV Committee**

Richard Himmelstoss

Aranka Matolcsy

### **Norway/Paris Solid Waste**

Philip Tarr

David Holt

### **Oxford County Regional Solid Waste**

Armond "Sonny" Norton

### **Cemetery Committee**

Dana Chandler  
Richard Record  
Linda Record

Rebecca Barlow  
Donald Allen

**Policy & Procedure Committee**

John Richardson  
Robert Moorehead

Anne Stanley  
John Jenness, Jr.

**Social Services Committee**

Barbara Payne

Kelly Mason

**Paris Utility District Trustees**

Janet Jamison  
Mark Bancroft  
Peter Bickford

Edward Chouinard  
Alvin Barth JR

**SAD #17 Directors**

Curtis Cole  
Mary Pietroski

Michael Dignan

**Animal Control Officer**

Robert Larabee 743-8213

**Health Officer**

Samanatha Hewey

**SCHEDULED ELECTIONS/MEETINGS**

SAD#17/Municipal Election will be held on Tuesday, June 8<sup>th</sup> from 8:00am – 8:00pm at the Paris Fire Station. Annual Town Meeting will be held on Saturday, June 12, 2010 at 10:00am at the Paris Fire Station. November's Referendum Vote will be on Tuesday, 11/2/2010 8:00am– 8:00pm at Paris Fire Station.

**SELECTMEN'S MEETINGS**

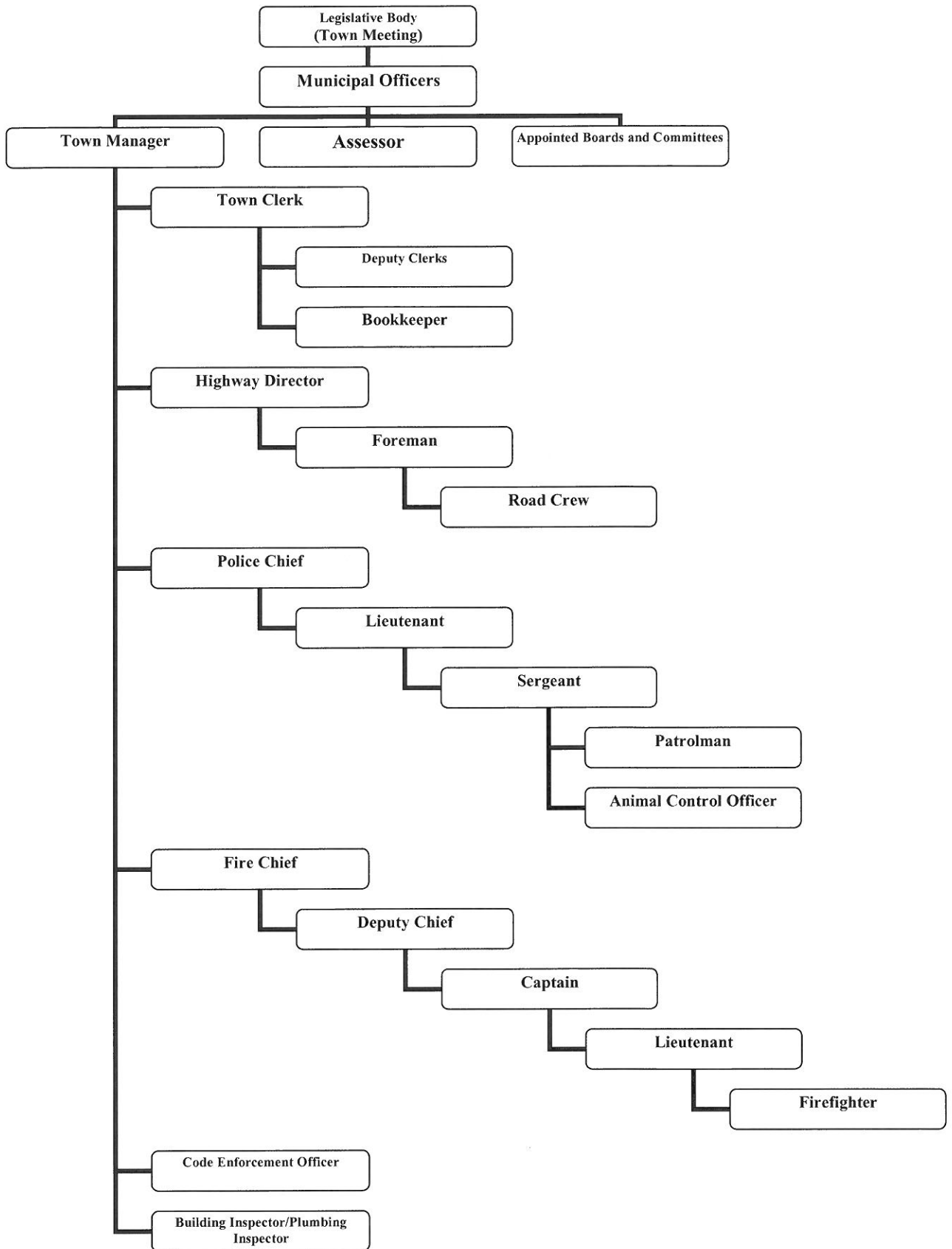
Selectmen meet on the second and fourth Monday of every month at 7:00pm at the Paris Town Office. Meeting agendas are posted by Friday at noon in the Town Office.

**PLANNING BOARD**

Planning Board meets on the second and fourth Tuesday of every month at 7:00pm at the Paris Town Office.

For other scheduled committee meetings, please check with the Town Office, or on line at [www.parismaine.org](http://www.parismaine.org) . The Town of Paris is always looking for interested people to serve on our committees. Please check our web site for a printable committee application or contact the Town Office for more information.





## **A message from the Town Manager**

### ***Could this work for us?***

Single stream recycling is probably the hottest topic in recycling. It's also one of the oldest. Dating back to the seventies, recycling was single stream when only newspapers were recycled. Today, single stream recycling means wastes earmarked for recycling can be combined together into a single container to be sorted mechanically at a facility designed for this purpose. So, cans, glass containers and mostly all plastics can be comingled with newspaper and cardboard at the local recycling center. Results in communities that are using this system show that recycling tonnages will likely increase; valuable tax dollars are saved on the waste side with fewer tons being discarded, and people using the system like the way it works.

Interest in single stream is fueled by the need to meet higher diversion goals and rising cost considerations. Generally, people find that comingling recyclables makes recycling easier. And when recycling is easier more people recycle. Single stream processing allows for recycling a larger variety of goods, many of which are currently being disposed of as costly municipal solid waste.

Single stream recycling got its start several years ago in metropolitan areas where community leaders were desperate to find ways to reduce the waste stream of their communities. Sorting facilities were developed in these areas with processing results showing significant declines in wastes being disposed of in landfills or waste to energy plants. This approach to recycling would not work where transportation to recycling/sorting facilities became a cost factor; but as new recycling centers were put into service, the single sort process became more attractive to smaller sized cities and towns.

Should we adopt single stream recycling for our community? We do not have enough information to accurately answer this question. It seems to make sense to study the concept to learn what benefits we could realize by making the switch to this process. If the benefits do not outweigh the effort to make the change, at least over the long-term, then we may want to wait on making a decision while the process is further perfected. Should the benefits be significant enough to see a pay-back within a reasonable time period, then the basis for making a decision would probably exist at that point.

If the consensus is to look at single stream recycling for possible application to our region, it should be very clear that we are not indicating any dissatisfaction with the fine job that Oxford County Recycling has done for us for many years. As members of this organization since its beginning we have seen thousands of tons of waste diverted to other uses, which over the same period has collectively saved all member communities substantial sums in disposal costs. The focus should be on the citizens who use the system. If a single stream system would make recycling easier for our residents, while creating more recycling opportunities at the same time, then serious consideration should be given to this potential opportunity.

More on single stream recycling can be found at **YouTube-Science Channel-Single Stream Recycling MRF**

Philip M. Tarr  
Town Manager

## 2009 CODE ENFORCEMENT REPORT

2009 was not as busy a year as 2008 was, hopefully the recession will be winding down over the next year or so and the construction activity will again return to a more normal level.

### **Building Permits:**

Residential	
Single family residences	9
Two family residences	1
Manufactured housing units	8
Additions	8
Accessory structures	31
Renovations	2
Miscellaneous	22
Demo permits	2
Non-residential	
Commercial	4
Governmental	2
Sign permits	5
Demo permits	2
Miscellaneous	0
Other	0
Permits voided	<u>1</u>
Total	97

Total Construction value	\$5,367,926.00
Total Building Permit fees	\$8,722.05

### **Plumbing Permits:**

Internal permits	37
Subsurface system permits	15
Manufactured housing hook-up permits	1
Transfer permits	1
Permits voided	<u>0</u>
Total	54

State Share of fees (25%)	\$1,040.50
Town Share (75%)	\$3,121.50
Total Plumbing Permit fees	\$4,162.00

Respectfully,

Gerald N. Samson  
Code Enforcement Officer  
E-911 Addressing Officer

## **TAX ASSESSOR'S REPORT THREE YEAR SUMMARY OF ASSESSED VALUES**

	<b>2007</b>	<b>2008</b>	<b>2009</b>
Total Land Value	\$126,339,740	\$126,516,100	\$127,670,600
Total Building Value	\$173,446,230	\$175,766,000	\$177,266,600
Personal Property Value	\$ 11,690,210	\$ 11,972,400	\$ 11,631,200
 Total Assessed Value	 \$311,476,180	 \$314,254,500	 \$316,568,400

The summary above reflects an increase in total taxable valuation of \$2,313,900.00 from April 1, 2008 to April 1, 2009. The increase in value was a result of new construction and property divisions.

The most recent sales ratio analysis indicates that the town is assessing properties at 92% of fair market value.

Tax assessments are set as of April 1<sup>st</sup> of each year. Any new construction is assessed the extent it is completed as of that date. Property ownership is also fixed as of that date. The Town cannot change ownership of property that transfers after April 1<sup>st</sup> until the taxes have been committed for that tax year. The buyers and sellers of real estate should confirm that current, as well as prior year taxes have been paid at the time of closing.

There is a Homestead exemption available for Paris residents owning a homestead for a minimum of 12 months prior to April 1 of the year in which they are filing. The current homestead exemption is a reduction in assessed value of \$13,000.00, which for the 2009-2010 fiscal year resulted in a tax savings of \$176.80. Also, residents who are veterans or are widows of veterans that served in the armed forces of the United States during any federally recognized war period may be eligible for partial exemption. If you are a veteran and have reached the age of 62, or are receiving any form of pension or compensation from the U.S. government for total or partial disability, you are eligible for partial exemption. The deadline for making application for exemptions is April 1<sup>st</sup> of each year. Applications are included in the Town Report and available at the Assessor's office.

Respectfully Submitted

e-mail: [assessor@parismaine.org](mailto:assessor@parismaine.org)

Phone: (207) 743-2501

Gerald N. Samson, CMA

## APPLICATION FOR HOMESTEAD EXEMPTION

Title 36 MRSA Sections 681-689

INSTRUCTIONS: Completed forms must be filed with your local assessor by April 1. Forms filed after April 1 of any year will apply to the subsequent year tax assessment. See reverse for additional instructions

### SECTION 1: CHECK ☒ ALL THAT APPLY

- |  | YES                      | NO                       |
|--|--------------------------|--------------------------|
| A. I am a legal resident of the State of Maine   | <input type="checkbox"/> | <input type="checkbox"/> |
| B. I have owned homestead property in Maine for at least the past 12 months.<br>(1) If you owned a homestead in another municipality within the past 12 months, state the municipality where located: _____          | <input type="checkbox"/> | <input type="checkbox"/> |
| C. I declare this homestead is my permanent place of residence and the only property for which I have claimed a homestead exemption.<br>(Summer camps, vacation homes and 2 <sup>nd</sup> residences do not qualify) | <input type="checkbox"/> | <input type="checkbox"/> |

### IF YOU HAVE NOT ANSWERED YES TO ALL QUESTIONS, STOP HERE

You must meet all three of these requirements to qualify for a homestead exemption under the terms of the homestead exemption statute

### SECTION 2

- Names of all Property Owners (names on your tax bill): \_\_\_\_\_
- Physical location of Homestead property (i.e. 14 Maple St.): \_\_\_\_\_  
City/Town \_\_\_\_\_ Telephone #: \_\_\_\_\_
- Mailing Address, if different from above: \_\_\_\_\_  
City/Town \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

### SECTION 3: CLAIM OF RESIDENCY IN THE MUNICIPALITY IS BASED ON ONE OR MORE OF THE FOLLOWING:

- |  | YES                      | NO                       | N/A                      |
|--|--------------------------|--------------------------|--------------------------|
| ❖ I am a registered voter in the municipality.   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ❖ I pay Motor Vehicle Excise Tax in the municipality.  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ❖ The place of legal residence on my resident fishing and/or hunting license is the same as the above homestead address. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ❖ The address on my driver's license is the same as the above address.   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

(If you answer "No" to any question, please explain on a separate sheet. N/A means Not Applicable)

I (we) hereby declare, aware of penalties for perjury, that the answers to the above are, to the best of my/our knowledge and belief, true, correct and complete. A person who knowingly files false information for the purpose of obtaining a homestead exemption is guilty of a criminal offense.

Signature of Homestead Owner(s) \_\_\_\_\_ Date: \_\_\_\_\_  
\_\_\_\_\_ Date: \_\_\_\_\_



### **INSTRUCTIONS**

**Section 1.** Check all three boxes indicating your answers. You must answer "Yes" to all three questions in order to qualify for the Maine homestead exemption. If you have moved during the year and owned a homestead prior to your move, indicate the name of the municipality you moved from on line B(1). Your ownership of homestead property must have been continuous for the 12 month period in question B. If you answer "No" to any question in this section you do not qualify for the homestead exemption.

**Section 2.** Indicate your full name(s) as shown on your property tax bill, the physical location of your home and your mailing address.

**Section 3.** This section gives the local assessor information which may be used to determine if you qualify and should support your answers to the questions in Section 1. Please check the appropriate answer for each of the statements in this section.

One or more of the owners of the homestead property may sign this document. Please file the application with your local municipal assessor. If, for any reason you are denied exemption by the assessor, you may appeal the assessor's decision under the abatement statute, Title 36 MRSA Section 841.

### **DEFINITIONS**

#### **36 MRSA Section 681. Definitions**

As used in this subchapter, unless the context otherwise indicates, the following terms have the following meanings.

1. **Applicant.** "Applicant" means an individual who has applied for a homestead property tax exemption pursuant to this subchapter.
2. **Homestead.** "Homestead" means any residential property, in this State assessed as real property owned by an applicant or held in a revocable living trust for the benefit of the applicant and occupied by the applicant as the applicant's permanent residence. A "homestead" does not include any real property used solely for commercial purposes.
3. **Permanent residence.** "Permanent residence" means that place where an individual has a true, fixed and permanent home and principal establishment to which the individual, whenever absent, has the intention of returning. An individual may have only one permanent residence at a time and, once a permanent residence is established, that residence is presumed to continue until circumstances indicate otherwise.
4. **Permanent resident.** "Permanent resident" means an individual who has established a permanent residence.
5. **Qualifying shareholder.** "Qualifying shareholder" means a person who is a:
  - A. Shareholder in a cooperative housing corporation that owns a homestead in this State;
  - B. Shareholder for the preceding 12 months in the cooperative housing corporation specified in paragraph A; &
  - C. Permanent resident of this State.

#### **Sec. 4. 36 MRSA §683, sub-§5**

**5. Determination of exemption for cooperative housing corporation.** A cooperative housing corporation may apply for an exemption under this subchapter to be applied against the valuation of property of the corporation that is occupied by qualifying shareholders. The application must include a list of all qualifying shareholders and must be updated annually to reflect changes in the ownership and residency of qualifying shareholders. The exemption is equal to the amount specified in subsection 1 multiplied by the number of units in the cooperative property occupied by qualifying shareholders. A cooperative housing corporation that receives an exemption pursuant to this section shall apportion the property tax reduction resulting from the exemption among the qualifying shareholders on a per unit basis. Any supplemental assessment resulting from disqualification for exemption must be applied in the same manner against the qualifying shareholders for whom the disqualification applies.

**Sec. 5. Application.** This Act applies to property tax years beginning on or after April 1, 2007.

H:\PROPERTY\APPLICATIONS\Applications\Homestead Exemption.doc

Revised 1/07

## APPLICATION FOR VETERAN EXEMPTION

(Title 36 MRSA, Section 653)

Please refer to Bulletin #7 for additional information

This application must be filed on or before April 1<sup>st</sup> with the assessors of the municipality in which the applicant resides. Satisfactory documentary evidence is required in order to support answers to questions.

1. Name of Applicant: \_\_\_\_\_ Telephone #: \_\_\_\_\_
2. Mailing Address: \_\_\_\_\_
3. Legal Residence: \_\_\_\_\_
4. Date of Birth: \_\_\_\_\_  
\*\*\*\*\*
5. Date of Entry into Armed Forces: \_\_\_\_\_
6. Legal Residence on Date of Entry into Armed Forces: \_\_\_\_\_
7. Date of Discharge or Separation from Armed Forces: \_\_\_\_\_
8. Military Service Serial Number: \_\_\_\_\_  
\*\*\*\*\*
9. Do you receive a **100% disability** pension or compensation from the U.S. Government as a Veteran?  
☐ Yes ☐ No. If yes, is your disability based on:  
a) Service in the U.S. Armed Forces during any Federally recognized War Period? ☐ Yes ☐ No  
b) Injury or disease incurred in the line of duty during active military service? ☐ Yes ☐ No  
c) Veterans Administration Claim Number: C- \_\_\_\_\_  
\*\*\*\*\*
10. Did you receive a grant from the U.S. Government for Specially Adapted Housing as a Paraplegic?  
☐ Yes ☐ No  
\*\*\*\*\*
11. Are you applying for the veteran exemption on real or personal property tax?  
☐ Real Estate ☐ Personal Estate
12. If you checked real estate, is the property in a **revocable living trust** with you as the beneficial owner of that trust? ☐ Yes ☐ No
13. Please provide a description of the property (map, lot, location, etc): \_\_\_\_\_

*I hereby apply for exemption from local taxation in accordance with Title 36, MRSA, Section 653. No property upon which I claim tax exemption as a veteran was conveyed to me for the purpose of obtaining exemption other than from my spouse. The answers to the above questions are correct to the best of my knowledge and belief.*

Date: \_\_\_\_\_

\_\_\_\_\_  
Signature of Applicant

A veteran who served on active duty in the armed forces may apply for an exemption from property tax in the place where they reside provided:

- they served during a recognized war period and have reached the age of 62 years or;
- they served during a recognized war period and are receiving any form of pension or compensation from the United States Government for total disability, service-connected or nonservice-connected, as a veteran; or
- they were injured during active military service in the line of duty and are receiving 100% service-connected disability from the United States Government; or
- they were awarded the Armed Forces Expeditionary Medal and have reached the age of 62 years; or
- they were awarded the Armed Forces Expeditionary Medal and are receiving any form of pension or compensation from the United States Government for total disability, service-connected or nonservice-connected, as a veteran; or
- they served during a recognized war period and received a grant as a paraplegic veteran for specially adapted housing units.

NOTE: Acceptable proof of entitlement is covered by, but not limited to, V.A. Form 20-5455a when Item 15 Tax Code indicates Code 2 or 3 or a copy of the certificate or letter issued by the V.A.

#### **RECOGNIZED PERIODS**

- World War I - April 6, 1917 to November 11, 1918, inclusive.
- World War I - (service in Russia) - April 6, 1917 to March 31, 1920, inclusive.
- World War II - December 7, 1941 to December 31, 1946, inclusive.
- Korean Campaign - June 27, 1950 to January 31, 1955, inclusive.
- Vietnam War - February 28, 1961 to May 7, 1975 (active duty for more than 180 days);
- Persian Gulf War - August 2, 1990 to the date that the US Government recognizes as the end of that war period (active duty)
- Other Recognized Service Periods - From August 24, 1982 to July 31, 1984 and from December 20, 1989 to January 31, 1990

\*\*\*\*\*

#### **FOR ASSESSOR USE ONLY - CERTIFICATE OF APPROVAL OF APPLICANT'S EXEMPT STATUS**

The applicant has applied for the following exemption amount:

- ☐ \$6,000 Post W.W.I
- ☐ \$7,000 W.W.I
- ☐ \$50,000 Paraplegic

In determining the local assessed value of the exemption, the assessor shall multiply the amount of the exemption by the ratio of current just value upon which the assessment is based.

Date Approved: \_\_\_\_\_ Effective Date: \_\_\_\_\_

Approved by: \_\_\_\_\_ Title: \_\_\_\_\_

1/08  
PTF-307

**APPLICATION FOR EXEMPTION  
FOR WIDOW, WIDOWER, MINOR CHILD OR  
WIDOWED PARENT OF A VETERAN**

(Title 36 MRSA, Section 653)

*Please refer to Bulletin #7 for additional information*

INSTRUCTIONS: All questions must be answered. This application must be filed with the assessors of the place where you reside on or before April 1 to be considered for this year. This application must be accompanied by satisfactory documentary evidence to support answers to questions.

1. Name: \_\_\_\_\_  
If the property is in a Revocable Living Trust, are you the beneficiary of that trust?  
☐ Yes ☐ No
2. Mailing Address: \_\_\_\_\_ Telephone # \_\_\_\_\_
3. Legal Residence: \_\_\_\_\_
4. Do you Receive a Pension from the United State Government as the:
  - a. Unremarried Widow, Widower or the Minor Child of a Veteran? ☐ Yes ☐ No
  - b. Unremarried Widowed Parent of a Veteran? ☐ Yes ☐ No
5. If Minor Child or Parent of a deceased veteran, Date of Birth: \_\_\_\_\_
6. Information Relating to Deceased Veteran who was the Husband, Wife, Child or Parent of Applicant:
  - a) Name of Veteran: \_\_\_\_\_
  - b) Date of Birth of Veteran: \_\_\_\_\_
  - c) Date of Decease of Veteran: \_\_\_\_\_
  - d) Was Veteran's Death Service Connected? ☐ Yes ☐ No
  - e) Date of Entry into Armed Forces: \_\_\_\_\_
  - f) Legal Residence on Date of Entry into Armed Forces: \_\_\_\_\_
  - g) Date of Discharge or Separation from Armed Forces: \_\_\_\_\_
  - h) Was Veteran Receiving 100% Disability Pension or Compensation at Death?  
☐ Yes ☐ No
  - i) Did Veteran Receive a Grant from U.S. Government for Specially Adapted Housing as a Paraplegic? ☐ Yes ☐ No
  - j) Veterans Administration Claim No: C- \_\_\_\_\_
  - k) Military Service Serial Number: \_\_\_\_\_

*I hereby apply for exemption from local property taxation in accordance with Title 36, MRSA, Section 653. No property upon which tax exemption may be claimed hereunder has been conveyed to me for the purpose of obtaining such exemption. The answers to the above questions are correct to the best of my knowledge and belief.*

Date: \_\_\_\_\_

\_\_\_\_\_  
Signature of Applicant

**CERTIFICATE OF APPROVAL OF APPLICANT'S EXEMPT STATUS**  
**(Assessor's Use Only)**

Written proof of entitlement has accompanied this application which supports the statements here contained indicating that the applicant is entitled to exemption from property tax as indicated.

- ☐ \$6,000 Post W.W.I
- ☐ \$7,000 W.W.I
- ☐ \$50,000 Paraplegic

As assessor I shall multiply the amount of the exemption by the ratio of current just value upon which the assessment is based in determining the local assessed value of the exemption

Date Approved: \_\_\_\_\_ Approved by: \_\_\_\_\_

Effective Date: \_\_\_\_\_ Title: \_\_\_\_\_

NOTE: Acceptable proof of entitlement is covered by, but not limited to: DD214 Military Record, V.A. Form 20-5455a when Item 15 Tax Code indicates Code 2 or 3 or a copy of the certificate or letter issued by the V.A.



## **Town Clerk's Report**

### **Transactions processed in the Town Clerk's office for the fiscal year 2008/2009:**

Boats	222
Milfoil Stickers	3
Snowmobiles	248
Hunting/Fishing Licenses	502
ATV's	148
Non-Resident Hunting/Fishing	
Snowmobiles & ATV's	6

### **Motor Vehicle Transactions: 6007**

Total Local Excise Collected: \$382,633.03

### **Vital Records:**

Births	68
Marriages	31
Deaths	98

The Town Clerk's office is responsible for the supervision of the front office, issuing liquor licenses, dog licenses, hunting & fishing licenses, all motor vehicle transactions, snowmobiles, boats, and ATV's. Also election administration for the town, maintaining, preserving and disposition of municipal records, the Town Report, ordinances and policies, recording town meeting and board of Selectmen & Planning Board minutes, all appointments & committee memberships, recording of births, marriages, and deaths records, continuing education.

The Deputy Town Clerks are responsible for customer service, answering all telephone calls, processing mail, tax liens, all filing, ordering of office supplies, certified copies of vital records, bulk mailings.

Respectfully Submitted,

Elizabeth J. Knox  
Town Clerk

## REAL ESTATE TAXES

UNPAID TAXES	2009	2008	2007	2006
Abbott, Frederick m	1237.50*			
Advantage Auto Sales	1349.97			
Ames, John C. JR	376.41			
Atchinson Berry, Amber	337.22	347.02*		
Austin, Megan	133.16			
Batchelder, Michael	142.72	193.44		
Batick, Robert & Covert, Patricia ET AL	530.61*			
Beals, Emma Rose	1321.52	1429.49*		
Berry, April L	399.82			
Bickford, Cindy	457.62	525.29*		
Bisbee, Todd	1656.74*	1221.86*		
Bonney, Bonnie L	1325.83*			
Bonney, Duane & Debbie	833.98	1209.78		
Boutot, Rodney P & Virginia L	1632.79			
Brazier, Ruth Ann	698.70*			
Breault, Susan	813.88*	902.77*		
Brown, Anna V. & Scott	476.20	420.02*		
Brown, Carol & David	192.12			
Brown, Christopher O.	2556.57*			
Bucher, John E JR	413.89			
Buck, Alden	1017.74*	1129.52*		
Buffington & Truman, LLC	1245.31*			
Campbell, Bruce	576.01*			
Carleton, Thomas M & Cherity L	406.03*			
Cash, Barry W. & Sandra	811.38			
Casterline, Lawrence, Sr. & Eileen	1237.50			
Catanese, Stephan & Labelle, C.	1780.20*	1922.72*		
Chase, Thomas W. & Gail A.	802.00	842.86*		
Chipman, Lurline	220.26*	276.61*		
Coady, Caroline	565.31*			
Coffin, Jeffrey & Paine, April	1264.30*	1383.99*		
Cole, Kurt & Carol	1603.32			
Convey, Maurice J & Ann M	2174.16*			
Corey, Allen D & Karen	1104.84			
Cornell, Keith	930.63*			
Cornell, Matthew	2367.12			
Cornell, Matthew	2596.08			
Cox, John	824.78*			
Cummings, Mark & Redlon, Jamie	1250.72	1370.03*		
Cushman, Alicia	769.30			
Davey, Francine	863.46	164.45*		
Davis, Patrick	2354.88			
Dodge, Dwight	740.36	824.98*		
Doyle, Ronald & Cindy	2274.84	1325.62*		
Edwards-Bouchard, Lori L	1950.38			
Elliott, Brian & Mary	681.38			
Emery, Perley (TC) with	380.57*			
Farley, Carol	270.53			
Field, Robin	279.40	71.16*		
Figaratto, Ronald	575.92*			
Flink, Jonathan & Carol	642.28	112.37		
Foss, Clifford & Lynn	1597.96	1730.75*		
Frierson, Judy	570.00	651.42*		

Frost, Kevin B	2038.71*			
Gage, Jennifer	2046.86*			
Gammon, Emery	512.38			
Gates, Stanley Heirs of	1461.10	1587.97*		
Geyer, Stephen & Marilyn	146.56*			
Girouard, Jenifer A	1723.92			
Gordon, Jason	1315.22	1612.96*		
Graiver, Loni	1272.83*			
Graiver, Holly	187.11*			
Graiver, William	768.32*			
Greene, Sheldon & Marcia	2211.68	2378.86*		
Greene, Sheldon & Marcia	182.74*	241.43*	761.17*	
Groves, Colin	965.48	562.16*		
Hardy, Virginia Life Estate	428.14	1126.05*		
Harney, Owen (PR)	139.19			
Harris, David & Ruth	639.68	733.45*		
Hetman, Helena	1000.14*			
Hetman, Helena	259.80*			
Hill, Dorothy	209.54*			
Hill, Rawn E	637.54*			
Hobbs, Eben F	1330.14*			
Hobbs, Eben F	1538.02*			
Hobbs, Eben F	1685.24*			
Hobbs, Eben F	1240.85*			
Holmes, Barry & Vikki	1174.34*			
Hurd, Charles	1358.10*			
Hurd, Charles	146.25*			
Hurd, Charles	140.70*			
Hurd, Charles	141.38*			
Hurd, Charles	147.59*			
Hurd, Charles	188.28*			
Irish, Woodrow & Deborah	581.46*			
Jackson, A Rust	1356.76			
Jewell, Lorie	2351.04*	2256.46*		
JJJ Real Estate Development, LLC	8.62			
Keane, Natalie	549.90			
Kennison, Kyle & Kaylie	840.86*			
Kesseli, Eric & Farrington, Molly	1414.38*			
Kimball, Jacqueline	194.98*			
Kimball, Jacqueline	239.09*			
Klapps, Stephen P & Phyllis L	622.50*			
Kolker, R & Matolcsy, Zolton	1246.70			
Komulainen, Ernest E & Jean A	1930.10			
LaBay, Ramona	257.78*	180.70*		
LaBay, Ramona	1315.04*			
LaBay, Richard	1437.16	1560.74		
Lawrence A.C. Leather Co., Inc.	48.74	95.54*		
Lawrence A.C. Leather Co., Inc.	279.22	280.00*		
Lawrence A.C. Leather Co., Inc.	224.28	338.61*		
Long, Louise	812.54			
Lupardo, Shane	307.79*			
Martin, Christopher J & Carla	1011.04*			
Martin, Lisa	654.60	634.17*		
Mason, Gordon	1045.13			
Mason, Calvin B	297.98*	363.05*		
Mason, Calvin B	176.04*			
Mason, Calvin B	177.38*			
Mason, Calvin B	216.24*			

Mason, Calvin B	218.92*			
Mason, Calvin B	289.94*			
Mason, Calvin B	225.62*			
Mason, Calvin B	204.18*			
Mason, Calvin B	155.94*			
Mason, Calvin B	155.94*			
Mason, Calvin B	157.28*			
Mason, Calvin B	155.94*			
Mason, Calvin B	155.94*			
Mason, Calvin B	157.28*			
Mason, Calvin B	158.62*			
Mason, Stacy M	186.76*			
Masselli, Donna	86.26			
Matolcsy, Aranka	1368.82*			
Matolcsy, Zolton	190.78			
Matolcsy, Zolton	155.94			
McCarthy, John III & Donna	1633.96*	891.68*		
Morrisette, Mitchell & Bonnie	950.74*			
Morrisette, Scott	122.44*			
Morse, Leroy & Cecile	253.09	164.17*		
Morse, Leroy & Cecile	189.44			
Norton, Armond & Shirley	461.67*			
Paine, Caroline	673.18	544.62*		
Paine, George	934.48	235.06*		
Paine, George & Pearl	1672.82*			
Paine, George & Pearl	824.71			
Paine, George & Pearl	947.88*			
Paine, George & Pearl	444.04*	512.04*		
Paine, George & Pearl	757.60*			
Paine, George & Pearl	957.26*			
Palmer, James & Norma	61.47			
Palmer, James & Norma	388.61			
Pannell, George Et Al	884.90	977.37*		
Perreira, Richard JR & Renea S	740.18			
Petrovich, Martin & Liesha	1001.66*	1048.77*		
Petrovich, Martin & Leisha	186.67			
Phinney, Brian C & Diana L	875.99*			
Pitt, David	1289.94	1405.51*		
Place, Jason M	969.50*			
Plummer, Gard T/A/P	852.74	944.24	1177.15	1144.07
Powers, George & Rita	687.20			
Ramos, Ana Laura	401.83			
Reavis, Daniel	960.78*			
Reavis, Daniel	1753.58	1885.15*		
Reavis, Daniel	591.44			
Reilly, Glenice	506.48			
Roberti, Kathleen M & Albert	956.32*			
Robinson, David & Pauline	3176.30*			
Robitaille, Lucien & Patricia	189.44	243.05*		
Robitaille, Patricia	2414.02	2593.62*		
Robitaille, Patricia	862.12	954.30*		
Rolfe, Diana	244.57*			
Ronkko, Kevin	116.63*			
Russell, John S	241.70*			
Ryan, E. Douglas	720.75			
Salls, Elwin	149.24	43.19		
Salo, Ruth	741.52	826.75*		
Salo, Robert & Ruth	1443.68*	1318.93*		

Santos, Jervase	1340.68*	1057.54*		
Seams, Peter, Jr. & Cynthia	515.06			
Sessions, Brenda	167.33*			
Shangraw, Brian L	244.38			
Shangraw Brian L	269.84			
Shangraw Brian L	255.10			
Shangraw Brian L	265.82			
Shaw, James & Janet	566.65*			
Sims, Harry & Michiko	1551.06	1676.55*		
Smedberg, Lorri	978.00*			
Sprague, Robert & Margaret	1372.14	565.80*		
Starbird, Thomas & Rose	1178.36			
Stearns, Christopher	1031.14			
Stearns, Christopher	1433.32			
Stearns, Christopher	221.78			
Stearns, Christopher & Jesseman, Dawn	1482.90			
Strout, Don & Terrylynn	1110.20*	1019.36*		
Sunset Properties	1056.42*			
Swanson, Frances; Et Al L/E	851.80*			
Thompson, John	591.44			
Tisdale, Christopher M	1325.94			
Tracy, Daniel & Heidi	485.76*			
Twitchell, Frances, Jr.	1966.28	2120.41		
Walker, Amanda Llynn	1047.88			
Walker, Errol H JR	833.12			
Walker, Errol H JR	90.28*			
Wallace, Robert & Trudy Et Al	287.26			
Webster, Robert E JR & Bethany	1024.44*			
Weston, Jessie	737.01*			
Whitehead, Albert T/A/P	438.68	4.74*		
Whittemore, Kenneth & Sheila	910.54	838.73*		
Willette, Steven J	460.12			
Wilson, Georgia A		719.18*		
Wormwood, Raymond S	293.96*			
<b>TOTALS</b>	<b>164,971.22</b>	<b>52,549.74</b>	<b>1938.32</b>	<b>1144.07</b>

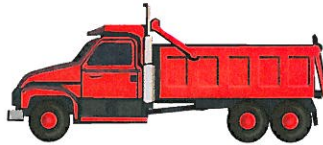
**\*Paid in full as of 03/16/2010**



### PERSONAL PROPERTY TAXES

NAME	2009	2008	2007	2004
Chimmey Tech	18.76			
Christian Ridge Pottery		390.69	235.73	
FrontierOperating Partners				1869.50
Four Seasons Function Center	67.00			
Grace Custom Fabrication	77.05			
Market Square Restaurant	511.88	548.64		
MEI Excavation	167.50			
Peseckis, Diane	13.40*			
Stearns, Christopher	88.44	99.32	128.79	
The Corner Place	14.12*			
ThreeSixty Mgt. Services	13.40	13.50		
T-Netix, Inc	68.34*			
Willie's Repair	21.44*			
<b>TOTALS</b>	<b>1061.33</b>	<b>1052.06</b>	<b>364.52</b>	<b>1869.50</b>

**\*Paid in full as of 03/16/2010**



## **Paris Highway Report July 1, 2008 to June 30, 2009**

This past winter was a little easier on the town with only 26 storms, 8 of them being of the rain/freezing rain variety. We ended up with approximately 104 inches of snow, used approximately 683 tons of road salt and 3176 yards of treated sand. We lucked out by not getting any big spring snow storms but got plenty of rain and showers which hindered our spring activities which include sweeping, cleaning up the parks and cemeteries and painting the crosswalks, parking spaces and stop bars.

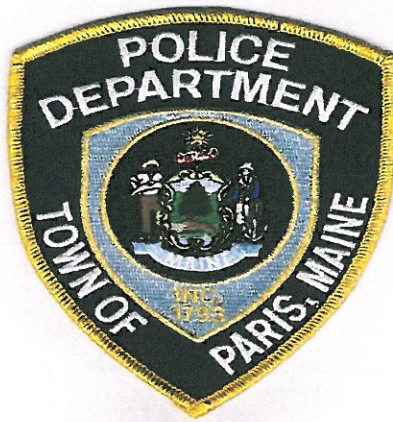
We were kept busy during the summer with mowing, repairing small washouts due to the constant downpours, patching and replacing numerous driveway and cross culverts. We installed many rock lined water turn outs in areas where washouts have been a problem and did shoulder work on Brett Hill and King Hill. We put an under drain in the Halls Pond Rd and replaced culverts and ditched the section of the Durrell Hill Rd that caused us big water problems on Brett Hill. The 100 plus catch basins were cleaned by Ted Berry Company this year and the crew filled the deep centerline that runs up Paris Hill with hot top.

Another section of the East Oxford Rd was ground up, repaired and had a base coat of hot top put on it along with a section of new sidewalk on East Main St, the work was done by PRATT and Sons. At this time I would like to thank the citizens of Paris, Town Manager, Police Department, Fire Department and the Girls at the office for your support and patience.

Sincerely,

Frank Danforth

Highway Foreman



## **Paris Police Department**

On behalf of the Paris Police Department I would like to thank the Paris Community for their support. Thank you to the dedicated Paris Police Officers who have provided the highest level of law enforcement. I would like to recognize the incredible work by the Fire and Highway Departments, and staff at the Town Office.

The Paris Police Department is committed to providing professional, community-oriented law enforcement service to our citizens. Our ultimate goal is to ensure the safety of all citizens and the security of their property. Our philosophy of enforcement is to apply the law fairly and ethically. We accomplish our mission by helping those in need whenever possible and by diligently responding to criminal activity.

The community has done a wonderful job in reporting suspicious/criminal activity. With tough economic times comes the increase of criminal activity. Please continue to report suspicious persons/vehicles in your neighborhood. As a police department we find it very important to make community notifications involving criminal activity. This past year we started a Paris Police Department FACEBOOK page. This page is updated almost on a daily basis with crime and traffic information. The FACEBOOK page can be accessed through the Town of Paris webpage by clicking the FACEBOOK link.

The Town of Paris continues to support the Oxford Hills Resident Drug Agent Program. This program was going to be cut from the budget this fiscal year. (2010-2011). I applied for a grant through the American Recovery & Reinvestment Act. We received a federal grant for the sum of \$106,929.00 dollars. This grant will continue to support our drug trafficking enforcement effort through 2011. The police department has received a \$7590.00 grant through the Maine Bureau of Highway Safety. The grant is to assist with overtime cost to use additional officers on patrol for speeding, seatbelt and operating under the influence enforcement.

Remember to refer to the town website for information on vacant residence checks, crime prevention, bike registrations, and sex offender notifications.

Chief David P. Verrier

# Paris Fire Department Annual Report July 1, 2008 to July30, 2009

Paris fire responded to 263 calls for our last physical year. The call volume was about the same as the previous year.

**Breakdown of our calls are as follows:**

Car Crash 40	Fire Alarm 32	Spill / Leak 14	Structure 6	Brush / Woods 0
Misc 108	Jaws of Life 8	Chimney 7	Car 6	

**Mutual Aid given to:**

Harrison 1	Norway 15	Buckfield 5	Hebron 3	West Paris 7
Oxford 6	McFalls 1	Poland 3	Lewiston 1	

I would like to thank the citizens of Paris for their continued support of our department. Thank you to all the devoted fireman that put in countless hours of training as well as responding to fire calls in addition to working their full time jobs.

Our department's motto is "Striving for Excellence and Exceeding Expectations." I believe this motto accurately describes our commitment to providing the highest level of service to our citizens.

Our department's success is contributable to our highly trained professional men and women, along with the support of Town of Paris staff, elected officials and citizens. I am honored to serve our community as fire chief, and I look forward to continued excellence through service to our community.

Our department was fortunate last year to receive two grants that help fulfill needed gaps in equipment upgrades. One was a \$14,000.00 from the King Foundation that was used to upgrade our Self contained Breathing Apparatus (SCBAs) with R.I.T. connections to meet current NFPA standards.

The second was a \$2,100.00 grant that allowed the acquisition of four Motorola Minitor V pagers that will accommodate narrow band frequencies.

Our department has three firefighters that are finishing their 205 hours of firefighter 1 & 2 training which will make 92% of our department trained to FF1 and or FF2.

Respectively Submitted  
Chief Brad Frost

**Planning Board  
Annual Report  
July 1, 2008 – June 30, 2009**

During the year the Board approved:

- 9** -Site Plan Reviews
- 1** -Back Lot Applications
- 0** -Minor Subdivision
- 1** -Major Subdivisions
- 0** -Revision to a Minor Subdivision
- 0** -Revision to a Major Subdivision
- 0** -Amendment to a Minor Subdivision
- 0** -Abandonment of a Subdivision
- 0** -Alternate means of road frontage on a  
Minor Subdivision

The Planning Board worked on up dating the Shoreland Zoning and Flood Plan Management Ordinance during this fiscal year.

**Board of Appeals  
Annual Report  
July 1, 2008 – June 30, 2009**

The Board of Appeals meets on demand.  
The Appeals Board did not meet this year.

**Animal Control Report**  
**Robert Larrabee Annual Report – Town of Paris**  
**2008-2009**

Report of the Animal Control Officer

658 Complaints

31 Animal Trespassing

12 Animal Bites

125 Cat Complaints

13 Laid away or new homes

45 Dogs returned home

Generally, I visit the town on a daily basis. Reminder: Rabies is fatal, for your safety please vaccinate your dog and cat.

Robert Larrabee  
Animal Control Officer

Dog Licenses Issued in the Town of Paris

Male and Female Dogs	141
Neutered and Spayed Dogs	564
Kennels	12



## **REPORT OF RESPONSIBLE PET CARE OF OXFORD HILLS, INC.**

**[www.rpc.petfinder.com](http://www.rpc.petfinder.com)**

**"To Improve Quality of Life and Promote the Responsible Way to Treat All Pets."**

Responsible Pet Care of Oxford Hills, Inc. is a non-profit, 501-C3 organization that provides a no-kill shelter for homeless felines located at 132 Waterford Road in Norway. The shelter, which is equipped to provide treatment and shelter for 85+ felines, is always full to capacity. In 2009, a record breaking 454 felines were adopted into approved homes. They all leave the shelter healthy, vaccinated, flea treated, spayed/neutered and leukemia/feline aids tested for an adoption fee of \$80.00 and \$90.00.

The "RPC" shelter is "felines only" because countless numbers of them are homeless, and there is an overwhelming need to control over population. Since there are very few stray dogs, other shelters close by adequately provide for that need. We are an important resource in directing folks where they may adopt or surrender a dog, and we can answer many types of questions about all kinds of pets. If your pet becomes lost, please remember to report it to us and to your animal control officer.

"RPC" has agreements with the Towns of Norway, Paris, Oxford, Otisfield, Harrison, Woodstock and West Paris to take strays. We accept owner surrender cats when space allows.

Please be attentive to the fact that one unsprayed female cat is capable of producing 20 kittens per year for many years, female kittens start reproducing as early as 6 months of age, *and* siblings will breed. This is why it is so important to spay, neuter and report strays to the animal control officer.

Responsible Pet Care and Dr. Suzanne Best, DVM, CVA of Well Point Veterinary Services currently offer low cost feline spay and neuter clinics to low income folks. Please call 743-8679 for more information and to schedule. A feline spay is \$50.00, a feline neuter is \$30.00. Pet owners receiving assistance receive \$10.00 off these prices. For more information call 743-8679.

The FIX ME spay and neuter program administered through animal welfare in Augusta, is available to low income folks. The cost for cats through this program is \$10.00 and dogs \$20.00. Responsible Pet Care has funds for Oxford County and Harrison residents to cover these co-pays that will make spay and neuter through this program "FREE". For more information call 1-800-367-1317.

The need for our services is higher than ever due to the economy. We are truly grateful for your support.

Respectfully submitted,

Shirley H. Boyce, Norway  
Cynthia Wescott, Norway  
Sally Leighton, Paris  
Jayden Irons, Woodstock  
Darlene Thibeau, Norway  
Eleanor Newell, Woodstock



***Paris Public Library***  
***Annual Report***  
**July 1, 2008 to June 30, 2009**  
**37 Market Square, South Paris**  
**(207) 743-6994**  
**Paris.public.library@MSLN.net**  
**www.paris.lib.me.us**

The staff and trustees of the Paris Public Library wish to thank the citizens of Paris for a great FY 2008-2009.

The library reached a milestone. In June, at the close of the 2008-2009 fiscal year, the library's yearly circulation went over 100,000 for the first time, loaning out over 111,000 items during the year, a 14% increase over 2007-2008.

The Paris Public Library also completed a conversion to a new circulation and catalog system. Visitors to the library's webpage may search its holdings and discover whether items are available on the shelves. The *Title Peeks* service provides additional information about a book, including a summary, author history, and professional reviews. Patrons can manage their own library accounts, renew materials and reserve titles. Anyone wishing to utilize the system is encouraged to call the library and receive a user name and password.

The library became a charter member of the state's online audio book download program, which allows library patrons access to hundreds of audio books, playable on I-Pods, MP3 players, or computers. Again, anyone wishing to use this service should contact the library to receive an access number.

The library's Friends group, the Seneca Club, has been actively raising money to assist the library's children's program, decorating the building, and caring for the grounds.

Beginning during the summer of 2008, celebrating the tenth anniversary of the Jeannette Merrill Soule Addition, the library began holding monthly book discussions. The first series, on positive psychology has been followed by the New and Old Classics Book Club, which has tackled several themes for its selections throughout the year.

Part of the Earl B. Clifford Room was converted into a Young Adult Area, housing the Young Adult collection and providing much more space for students after school.

The public access computers remain a vital resource for many. Sign-ins to use the computers rose by 8%, to over 16,000, during the year, and the library has seen a large increase in the number of people using their own laptops to access the library's free wireless Internet connection.

The library was saddened to learn of the passing of a former friend and patron, Helen Morton, and was honored by her bequest. The friends and family of Cora Dargis continue to honor her by contributing to her book fund which purchases many items for the collection.

Some people deserve special recognition. Our stalwart volunteers of Caroline Nolan and Kathy Glad have contributed greatly to the smooth running of library. Kathy has been instrumental in creating and supplying many of the

crafts used in the library's children's programs, while Caroline has been an invaluable backup on Saturdays.

The clean-up of the library's grounds would not have been possible without the help of Barbara Murphy and her Master Gardeners, and Kristen Perry, and Becky Burke.

Peter Chapman and the people of Paris Farmers' Union graciously allowed the library to hold its annual used book sale at its old sales building. The proceeds from this Main Street location easily tripled what the library earned previously at its sales.

The staff and students of the Paris Elementary School, and the Oxford Hills Christian Academy have provided eager audiences for *Story Connections*, the library's cooperative television show with NPC-TV. The show has been produced for over twelve years and is now seen in markets across the country.

Sue Moccia, art teacher at Paris Elementary School, has regularly brightened the library's walls with some of the fantastic art work created by her students. The creativity and beauty of these projects has been outstanding.

Rhonda Maher, Paula Lovell, Paul Brooks and Shawn McNutt have regularly donated items to the library's collection. The library is, of course, deeply indebted to the many people who have financially contributed to its services and programs. The Bahres, McDonalds and Books-N-Things have yearly supported the library's highly successful Summer Reading Program.

But most important to the Paris Public Library has been the people of Paris. Without their support for the library's annual town appropriation, the library would not exist. Without their remarkable patronage of the library's collection and services, the library would have no purpose.

The library's staff, Mike Dignan, Shannon May, Jennifer Lewis, Joan Parker, Billie Lou Damon, Michaela Batstone, Ashley Robitaille and Kayla Robitaille, and the Library's Trustees, President Bonnie Ripley, Vice President Ray Glover, Treasurer Connie Allen, Secretary Terry Cole, Carolyn Blais, Karen Ellis, Deborah Flick, John Gould, Carol Huotari, Sarah Otterson, and Florence Wendell are proud to serve the town of Paris, and welcome any suggestions on how to improve the library and its services.

Respectfully submitted,  
Mike Dignan  
Library Director

## Paris Public Library Annual Report, July 1, 2008 to June 30, 2009

<b>Circulation Totals:</b>	<b>7/08-6/09</b>	<b>% of Circ.</b>	<b>7/07-6/08</b>	<b>% Change</b>	<b>7/06-6/07</b>	
Adult Fiction:	28029	25.2%	22621	23.9%	21630	4.6%
Adult Nonfiction:	6565	5.9%	6221	5.5%	5712	8.9%
Juvenile Fiction:	16275	14.6%	12056	35.0%	12294	-1.9%
Juvenile Nonfiction:	3584	3.2%	3170	13.1%	3065	3.4%
Magazines:	1232	1.1%	1352	-8.9%	1174	15.2%
Audios:	3882	3.5%	3109	24.9%	3139	-1.0%
Videos:	10857	9.7%	12314	-11.8%	16738	26.4%
DVDs:	<u>40981</u>	36.8%	<u>36561</u>	12.1%	<u>34068</u>	7.3%
Total:	<b>111405</b>		<b>97404</b>	14.4%	<b>97820</b>	-0.4%
Ave. Circulation per day	363		317		320	
Days Open	307		307		306	
Logins for Computers:	16089		14898		15049	
Interlibrary Loans Received:	481		440		367	
Interlibrary Loans Sent:	56		35		16	
<b>Accessions:</b>						
Adult Fiction:	965		987		1004	
Adult Nonfiction:	447		518		441	
Juvenile Fiction:	365		307		303	
Juvenile Nonfiction:	154		144		144	
Picture Books	268		310		286	
Young Adult:	259		245		198	
Paperbacks	234		253		192	
Large Print:	128		124		114	
Audiobooks:	19		5		18	
Audio-CDs:	162		142		151	
Videos:	17		65		171	
DVDs:	656		695		848	
New Cards Issued:	673		513		528	
Children's Program Attendance:	2323		1128		2373	

## **Hamlin Memorial Library & Museum**

Annual Town Report  
July 1, 2008 – June 30, 2009

P.O. Box 43  
Paris, ME 04271  
743-2980  
[hamlinstaff@hamlin.lib.me.us](mailto:hamlinstaff@hamlin.lib.me.us)  
[www.hamlin.lib.me.us](http://www.hamlin.lib.me.us)

The Board of Trustees is, as always, grateful to the Town of Paris and the community for their continued, generous, support. Located in the original 1822 Oxford County Jail building, the museum contains early Paris artifacts and a growing archive collection; the library offers historic research materials, current adult and children's books, magazines, videos, DVDs, audiobooks, and Maine literature. During the 2008-2009 Fiscal Year, the Hamlin Memorial Library added 288 items to its collection, spending \$2,520, and loaned 977 items to library members.

Jennifer Lewis, the Library Director, continued to make additions to a variety of library materials. She offered a summer reading program which was attended by 17 children who participated in activities and a reading challenge. Ann McDonald, the Museum Curator, continues to work on properly archiving all materials. She has added exhibits to the Maine Memory Network on the aviator Harry Lyon, and Hannibal Hamlin in celebration of the bicentennial of his birth which was celebrated in 2009. She is currently preparing for the upcoming sesquicentennial commemoration of the Civil War.

The library and museum open on April 1<sup>st</sup> and close on November 1<sup>st</sup>. The hours are Tuesdays and Thursdays from 11 a.m. to 5 p.m., and on Saturdays from 10 a.m. to 3 p.m.

The Board of Trustees consists of Carol Daniszewski, Mike Dignan, Tony Frangipane, Barbara Robinson, Herb Somers, David Stanley and Jeff White.

Respectfully submitted,

Jennifer Lewis  
Library Director

**PARIS UTILITY DISTRICT**  
**ANNUAL REPORT FOR THE PERIOD July 1, 2008 through June 30, 2009**

Officers elected for the period of this report are as follows:

Chairman	Peter Bickford
Assistant Chairman	Mark Bancroft
Treasurer	Edward Chouinard
Assistant Treasurer	Al Dignan
Clerk	Raymond Lussier

Audited Financial reports for the Paris utility District are available at the Annual Town Meeting and the District's office at 1 Paris Hill Road.

A review of the district activities for this period is as follows:

The Water Division sold approximately 86 million gallons of water during this period. This is the same percent as from the last reporting period.

The Federally mandated Annual Water Quality Reports were delivered to our customers during this period. This report, a requirement of the 1996 amendments to the Safe Drinking Water Act, is designed to inform everyone about the quality of water and services provided by the Water Division. Copies of the most recent report are available at the District Office, Paris Town Office and Paris Public Library.

The District continues to make improvements to the District's infrastructure and equipment. As part of our updating and scheduled routine maintenance in the past year we have replaced both pumps and motors in our two booster pump locations, which supply water to the Paris Hill Standpipe. We also put out to bid and awarded cleaning and inspection of both our Hooper Ledge reservoir and the clear well holding tank located within our corrosion control treatment facility.

The Sewer Division during this period treated approximately 155 million gallons of wastewater and storm water. This is a 10 percent increase from the last reporting period.

The Sewer Division finished Phase I of the Upgrade to the Wastewater Treatment Facility. This Phase included the Upgrade of the Headwork's Building at the Treatment Facility. The Upgrade included a new Influent screening system, grit removal system and control system.

The second Phase of the Upgrade was awarded to Apex Construction, in amount of 6,335,000 in which the District received a grant in the amount of 3,600,000 to help with the construction cost. The project is expected to start in the fall of 2009.

Our composting operation enjoyed a very successful first year of operation. The finished compost was analyzed according to Department of Environmental Protection requirements and met the standards of a Class "A" product. Our Composting Facility's hours are from 7:30AM to 2:30PM Monday through Friday.

Larger volumes and commercial interests may call 743-5134 for scheduling and pricing.

In the matter of the A.C. Lawrence sludge site off Oxford Street, continued post-closure groundwater monitoring shows no statistically significant impact on water quality as a result of the closure.

In looking ahead the District faces many challenges. The District will be keeping with their current goals of customer service, a quality product of water and treatment of wastewater, prompt and reliable service, for a reasonable price.

We would also like to thank the Paris Highway Department and Fire Department for their help and cooperation on a number of projects throughout the year. Because of these collective efforts, inconveniences to our customers and all residents were kept to a minimum.

The District would also like to take this opportunity to remind everyone that our laboratory is State of Maine certified for drinking water testing and our fees and turn-around are competitive with or better than other testing laboratories.

Respectively submitted,

Board of Trustees  
Paris Utility District

**April 26<sup>th</sup>, 2010**

## **TOWN OF PARIS CONSERVATION COMMISSION – 2010**

**It consists of five board members and two alternates; appointed by the Paris Town Selectmen. The Commissioners and volunteer help to keep the clearing of the trails and markings on the trees to identify the trails by the appropriate color paint (as needed). The Commission over sees and implements the requirements in the will of Mrs. Alice Cornwall donating the 147 acres of the Cornwall Nature Preserve to be maintained "Nature Forever Wild", for the residents of Paris, Maine in 1982.**

**The Commission also oversees the up keep of the grounds of the Billing Dam Park. The area overlooking the falls at Stony Brook of Route 117. Since 1982 the Commission Members and volunteer have done their best to meet those directives.**

**This year, 2010, the Commission consists of two appointed members and one volunteer. These special assets of our town need to be kept and cherished. We need residents to step forward to join the membership. Five full members, two alternates and any able body volunteers, to offer a couple of hours to walk the trails and cut back the brush on the trails. Any person that wants to join the Conservation Commission has to fill out an application at the Paris Town Office. The Commission meets once a month at 7:00 p.m. at the Paris Town Office, on the first Tuesday of the month. At which time actions and activities are planned for implementation. Please join us at our meeting on May 4<sup>th</sup>, 2010. All are welcome to attend.**

**Franca A. Ainsworth – Senior Member and Public Relations  
Contact Number: 207-743-8092**

**A thank you to all the people that have been visiting the hiking trail.**





# Oxford County Sheriff

## Law Incident Total Report, by Offense Codes

<u>Obs. Offense</u>	<u>Description</u>	<u>Total Number</u>
		2
911H	911 hangup call	1
ABAN	Abandoned Vehicle +++++	1
ADMI	Administrative Personnel Case	2
ALAR	Alarm	2
AMAS	Ambulance or Medical Assist	1
AOFF	Alcohol Offense	3
ASIM	Assault, Simple	1
ASST	Agency Assist	40
CDIS	Citizen Dispute	2
CITA	Citizen Assist	5
DRUG	Drug Info/Statistics	1
DTAL	Detail	5
DUI	DUI Alcohol or Drugs	1
DVFU	Domestic Violence Follow Up	10
EXPT	Request Extra Patrol	1
FIMP	Fraud-Impersonation	1
FPRO	Found Property or Items	1
NSFC	Nonsufficient Funds Checks	1
NWI	Negotiating Worthless Instrmnt	1
PSVE	Service Of Papers	21
RESP	Recovered Stolen Property	1
RIPO	Resisting/Interfering w/Police	1
ROFF	Request Officer	2
SUBP	Subpoena Service	21
SUSP	Suspicion	1
TAHR	Traffic Accident, Hit and Run	1
TERR	Terrorizing	1
TOFF	Traffic Offense	6
TPOT	Theft, Property, Other	1
TPSH	Theft, Property, Shoplifting	1
WAAR	Warrant Arrest	5
WOFF	Weapons Offense	1

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Total reported: 145

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### Report Includes:

All dates between '00:00:01 01/01/09' and '00:00:01 01/01/10', All agencies matching '0900', All offenses observed, All offenses reported, All offense codes, All location codes matching 'PARIS'

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rplwtisr.x3

02/04/10



# HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002  
(207) 287-1400  
TTY: (207) 287-4469  
RepTerry.Hayes@legislature.maine.gov

**Teresea M. Hayes**

P.O. Box 367  
Buckfield, ME 04220  
Residence: (207) 336-2028  
Business: (207) 336-2290  
Fax: (207) 336-2288  
E-Mail: [terry@megalink.net](mailto:terry@megalink.net)

May 2010

Dear Neighbor:

The 124<sup>th</sup> Legislature has adjourned, but my work on your behalf is ongoing. Part of a Legislator's responsibility includes assisting constituents (that's you!) with issues and services, including such things as:

- reuniting residents with their unclaimed property at the State Treasurer's Office
- distributing the 2010 Oxford County fish stocking report
- visiting local students to give them an overview of their state government
- distributing information to residents about upcoming opportunities to participate
- accessing a copy of a new law that will impact a particular business' routine operations
- visiting job sites to learn more about the jobs that others do in our economy
- providing information on upcoming ballot questions

I use an email newsletter to share information and opportunities with constituents. If you would like to receive this email publication, please send me your email address: [terry@megalink.net](mailto:terry@megalink.net) There is no cost to be included and you may choose to unsubscribe at any time.

It is truly my honor to serve as your Representative – in Augusta and here at home. I thank you for giving me this opportunity. If you have an issue or a concern, please contact me. I can not guarantee that I can help, but I do promise to try.

I look forward to seeing you at the annual town meeting, as well as "out and about" during the summer and fall campaign season.

Sincerely,

Terry Hayes  
State Representative

District 94 Buckfield, Hartford, Paris and Sumner

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SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-3523  
(202) 224-2693 (FAX)

United States Senate  
WASHINGTON, DC 20510-1904

COMMITTEES:  
HOMELAND SECURITY AND  
GOVERNMENTAL AFFAIRS  
RANKING MEMBER  
ARMED SERVICES  
SPECIAL COMMITTEE  
ON AGING

January 14, 2010

Town of Paris  
33 Market Square  
South Paris, ME 04281

Dear Citizens of South Paris:

In 2009, I began my third term in the United States Senate. I remain deeply honored by the trust the people of Maine have placed in me, and I appreciate this opportunity to report on some highlights of my recent work in the U.S. Senate.

A significant accomplishment came in December when the President signed transportation legislation that includes a provision I authored to create a one-year pilot project to allow trucks weighing up to 100,000 pounds to use federal highways in Maine. This is moving heavy trucks off Maine's secondary roads and out of our downtowns and onto our modern, multi-lane, controlled access highways for one year, during which time a study of the impact on safety, commerce and road wear-and-tear would be conducted. In addition, this change helps to level the economic playing field, as neighboring states already have this exemption.

My appointment in early 2009 to the powerful Appropriations Committee has allowed me to have greater influence on the funding of priorities that are important to Mainers, such as shipbuilding, health care, education, and transportation, while also giving me the ability to continue pressing for the elimination of wasteful spending that exacerbates our federal deficit.

As a member of the Senate Armed Services Committee, I continue to be an advocate for Bath Iron Works, the Portsmouth Naval Shipyard, the Maine Military Authority in Limestone, and the many other defense contractors and institutions in Maine that contribute so much to our national security. In August, I traveled to Iraq and Afghanistan and had the opportunity to meet with many service men and women from Maine. My conversations with them were the most important aspect of my trip to the region. Our troops are brave, dedicated, compassionate, and highly skilled. I will continue to work hard to ensure that they have the support their difficult missions require.

Perhaps the greatest challenge facing our nation continues to be the struggling economy, and among my highest priorities are getting our people back to work and our economy back on track. That is why in early 2009 I joined a bipartisan effort to pass the American Recovery and Reinvestment Act. The bill contains robust infrastructure spending, significant funding for state aid and education, and tax relief for low- and middle-income families and for small businesses. As a result of this bill, Maine is receiving approximately \$133 million for highway investments, more than \$50 million combined for the Clean Water and Drinking Water State Revolving Funds, and \$70.5 million for weatherization and energy efficiency projects.

Energy policy remains another great challenge: America's reliance on foreign oil harms our economy, our security, and our environment. Meeting the challenge of developing energy alternatives will provide great opportunities for Maine to build an economy for the future, with new industries and thousands of good jobs. This endeavor received a significant boost last October when the U.S. Department of Energy announced an \$8 million grant for deepwater offshore wind research at the University of Maine, and Congress also approved \$5 million I sponsored for the Maine Offshore Wind Initiative at UMaine. This January, the U.S. Department of Commerce announced a \$12.4 million laboratory construction grant for the University of Maine. I strongly advocated for these projects because, with some of the strongest winds in the nation off our coast and some of

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the best engineers in the field, Maine has great potential as an ideal location for offshore wind projects and can take the lead in the development of clean, renewable, and affordable energy for America. Estimates are that development of five gigawatts of offshore wind in Maine – enough to power more than 1 million homes for a year – could attract \$20 billion of investment to our state and create more than 15,000 green energy jobs that would be sustained over 30 years.

Of course, this past year brought not just successes. A disappointment was the failure of Congress to produce bipartisan health care reform legislation that would contain soaring costs and provide more choices for struggling families and small businesses. I am deeply concerned about the nearly \$500 billion in Medicare cuts included in the bill.

It is fiscally irresponsible to raid Medicare – a program which already has long-term financing problems – to pay for a new entitlement program, particularly at a time when the number of Medicare beneficiaries is on the rise. The bill would saddle Maine's hospitals with some \$800 million in Medicare cuts over the next ten years, and could push one in five hospitals, nursing homes, and home health providers into the red. Ultimately, such cuts could jeopardize access to care for millions of our nation's seniors.

As the Ranking Member of the Senate Homeland Security Committee, I am committed to ensuring that our nation is as safe as possible and that government is better prepared to respond to disasters. The Christmas Day terrorist attempt to detonate explosives on an aircraft reminds us of the dangers we continue to confront. My homeland security priorities include further strengthening our defenses against terrorism and providing our first responders with the resources they need.

On March 19, 2009, I reached a personal milestone when I cast my 4,000th consecutive roll call vote, continuing a record of participating in every single roll call vote since I first came to the Senate in 1997. I am grateful for the opportunity to serve South Paris and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Lewiston office at 207-784-6969, or visit my website at <http://collins.senate.gov>. May 2010 be a good year for your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator

**TOWN OF PARIS, MAINE**

**Financial Report**

**For the Year Ended June 30, 2009**

**TOWN OF PARIS, MAINE**  
**Financial Report**  
**For the Year Ended June 30, 2009**

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Certified Public Accountants and Business Consultants

## Independent Auditor's Report

Board of Selectmen  
Town of Paris, Maine

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Paris, Maine as of and for the year ended June 30, 2009, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Paris, Maine's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Paris, Maine as of June 30, 2009, and the respective budgetary comparison for the General Fund for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2009, on our consideration of the Town of Paris, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Town of Paris, Maine has not provided the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

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Board of Selectmen

Page 2

The additional information included in Exhibits A-1 through E-2 is presented for purposes of additional analysis and is not a required part of the basic financial statements of the Town of Paris, Maine. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

A handwritten signature in cursive script, reading "Raymond Keenan Ouellette".

November 12, 2009  
South Portland, Maine

## **BASIC FINANCIAL STATEMENTS**

**TOWN OF PARIS, MAINE**  
**Statement of Net Assets**  
**June 30, 2009**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,597,466
Receivables:	
Taxes	169,319
Tax liens	60,030
Tax acquired property	9,643
Other	48,691
Capital assets:	
Capital assets, not being depreciated	680,010
Other capital assets, net of accumulated depreciation	6,674,306
<b>Total assets</b>	<b>9,239,465</b>
<b>LIABILITIES</b>	
Accounts payable and other current liabilities	82,319
Accrued interest	33,290
Noncurrent liabilities:	
Due within one year	228,584
Due in more than one year	2,004,251
<b>Total liabilities</b>	<b>2,348,444</b>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	5,153,583
Restricted for:	
Capital project funds	119,341
Special revenue funds	252,533
Permanent funds	271,423
Community development block grants	224,521
Unrestricted	869,620
<b>Total net assets</b>	<b>\$ 6,891,021</b>

*See accompanying notes to financial statements.*

**TOWN OF PARIS, MAINE**  
**Statement of Activities**  
**For the year ended June 30, 2009**

Functions/programs	Expenses	Program Revenues		Net (expense) revenue and changes in net assets
		Charges for services	Operating grants and contributions	
				Governmental activities
Governmental activities:				
General government	\$ 467,276	37,828	-	(429,448)
Protection	1,075,003	5,984	-	(1,069,019)
Health and sanitation	486,238	-	25,487	(460,751)
Highways	781,582	10,923	80,409	(690,250)
Special assessments	2,358,146	-	-	(2,358,146)
Unclassified	453,865	46,636	117,788	(289,441)
Interest on debt service	90,144	-	-	(90,144)
Capital maintenance expenses	194,006	-	-	(194,006)
<b>Total governmental activities</b>	<b>5,906,260</b>	<b>101,371</b>	<b>223,684</b>	<b>(5,581,205)</b>

General revenues:	
Property taxes	4,250,433
Excise taxes	698,200
State revenue sharing	433,435
Grants not restricted to specific programs	138,572
Unrestricted investment earnings	12,222
Loss on disposal of assets	(20,376)
Miscellaneous	8,981
<b>Total general revenues</b>	<b>5,521,467</b>
Change in net assets	(59,738)
<b>Net assets - beginning</b>	<b>6,950,759</b>
<b>Net assets - ending</b>	<b>\$ 6,891,021</b>

*See accompanying notes to financial statements.*

**TOWN OF PARIS, MAINE**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2009**

	General Fund	Community Development	Other Nonmajor Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,008,215	253,911	335,340	1,597,466
Receivables:				
Taxes	169,319	-	-	169,319
Liens	60,030	-	-	60,030
Other	9,643	-	-	9,643
Loans	-	38,265	-	38,265
Interfund loans receivable	-	-	310,802	310,802
Tax acquired property	10,426	-	-	10,426
<b>Total assets</b>	<b>\$ 1,257,633</b>	<b>292,176</b>	<b>646,142</b>	<b>2,195,951</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable and payroll withholdings	69,187	-	-	69,187
Taxes paid in advance	13,132	-	-	13,132
Deferred revenues	204,000	-	-	204,000
Interfund loans payable	240,302	67,655	2,845	310,802
Total liabilities	526,621	67,655	2,845	597,121
Fund balances:				
Reserved for long term notes receivable	-	38,265	-	38,265
Unreserved, reported in:				
Designated for subsequent years expenditures	62,773	-	-	62,773
Undesignated:				
General fund	668,239	-	-	668,239
Special revenue	-	186,256	252,533	438,789
Capital projects	-	-	119,341	119,341
Permanent	-	-	271,423	271,423
Total fund balances	731,012	224,521	643,297	1,598,830
<b>Total liabilities and fund balances</b>	<b>\$ 1,257,633</b>	<b>292,176</b>	<b>646,142</b>	
Amounts reported for governmental activities in the statement of net assets (Statement 1) are different because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.				7,354,316
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.				204,000
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds.				
Bonds payable				(1,743,877)
Capital leases				(456,856)
Compensated absences payable				(32,102)
Accrued interest				(33,290)
<b>Net assets of governmental activities</b>			<b>\$</b>	<b>6,891,021</b>

See accompanying notes to financial statements.

**TOWN OF PARIS, MAINE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the year ended June 30, 2009**

	General Fund	Community Development	Other Nonmajor Funds	Total Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 4,867,544	-	60,089	4,927,633
Intergovernmental	677,726	-	-	677,726
Charges for services	23,358	-	-	23,358
Other fees and reimbursements	46,986	-	-	46,986
Investment income	8,295	9,621	27,074	44,990
Other	-	-	125,205	125,205
<b>Total revenues</b>	<b>5,623,909</b>	<b>9,621</b>	<b>212,368</b>	<b>5,845,898</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	465,414	-	-	465,414
Protection	936,304	-	-	936,304
Health and sanitation	486,238	-	-	486,238
Highways	548,598	-	-	548,598
Special assessments	2,358,146	-	-	2,358,146
Unclassified	325,852	355	124,908	451,115
<b>Debt service:</b>				
Principal	217,325	-	-	217,325
Interest	88,230	-	36,346	124,576
<b>Capital outlay</b>	<b>318,915</b>	<b>75,000</b>	<b>67,472</b>	<b>461,387</b>
<b>Total expenditures</b>	<b>5,745,022</b>	<b>75,355</b>	<b>228,726</b>	<b>6,049,103</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(121,113)</b>	<b>(65,734)</b>	<b>(16,358)</b>	<b>(203,205)</b>
<b>Other financing sources (uses):</b>				
Capital lease proceeds	27,691	-	-	27,691
Transfers from other funds	23,743	-	-	23,743
Transfers to other funds	-	-	(23,743)	(23,743)
<b>Total other financing sources (uses)</b>	<b>51,434</b>	<b>-</b>	<b>(23,743)</b>	<b>27,691</b>
<b>Net change in fund balances</b>	<b>(69,679)</b>	<b>(65,734)</b>	<b>(40,101)</b>	<b>(175,514)</b>
<b>Fund balances, beginning of year</b>	<b>800,691</b>	<b>290,255</b>	<b>683,398</b>	<b>1,774,344</b>
<b>Fund balances, end of year</b>	<b>\$ 731,012</b>	<b>224,521</b>	<b>643,297</b>	<b>1,598,830</b>

*See accompanying notes to financial statements.*

**TOWN OF PARIS, MAINE**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**For the year ended June 30, 2009**

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Net change in fund balances - total governmental funds (from Statement 4)	\$	(175,514)
---	----	-----------

Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital outlays		267,381
Depreciation expense		(374,791)
Loss on disposal of assets		(20,376)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

21,000

Bond and capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.

Capital lease proceeds		(27,691)
Bond and lease repayments		249,594

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. More specifically, this represents the change in accrued compensated absences.

(1,504)

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the fund financial statements since future repayment does not require the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.

2,163

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Change in net assets of governmental activities (see Statement 2)	\$	(59,738)
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*See accompanying notes to financial statements.*



**TOWN OF PARIS, MAINE**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**General Fund**  
**For the year ended June 30, 2009**

	Budgeted amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 4,828,413	4,828,413	4,867,544	39,131
Intergovernmental	676,570	676,570	677,726	1,156
Charges for services	20,900	20,900	23,358	2,458
Other fees and reimbursements	32,000	32,000	46,986	14,986
Interest income	25,000	25,000	8,295	(16,705)
Total revenues	5,582,883	5,582,883	5,623,909	41,026
<b>Expenditures:</b>				
<b>Current:</b>				
General government	466,929	466,929	465,414	1,515
Protection	909,886	909,886	936,304	(26,418)
Health and sanitation	444,852	444,852	486,238	(41,386)
Highways	596,793	596,793	548,598	48,195
Special assessment	2,389,653	2,389,653	2,358,146	31,507
Debt service	305,555	305,555	305,555	-
Unclassified	411,198	411,198	325,852	85,346
Capital outlay	293,000	293,000	291,224	1,776
Total expenditures	5,817,866	5,817,866	5,717,331	100,535
Excess (deficiency) of revenues over (under) expenditures	(234,983)	(234,983)	(93,422)	141,561
<b>Other financing sources (uses):</b>				
Use of designated fund balance	211,240	211,240	-	(211,240)
Transfer from Special Revenue Funds	23,743	23,743	23,743	-
Total other financing sources (uses)	234,983	234,983	23,743	(211,240)
Net change in fund balance - budgetary basis	-	-	(69,679)	(69,679)
Fund balance, beginning of year			800,691	
<b>Fund balance, end of year</b>			<b>\$ 731,012</b>	

*See accompanying notes to financial statements.*

**TOWN OF PARIS, MAINE**  
**Notes to Financial Statements**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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The Town of Paris, Maine is located in Oxford County. The Town functions under a Town Manager - Selectmen form of government.

The financial statements of the Town of Paris have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town's accounting policies are described below.

**A. Reporting Entity**

This report includes all funds of the Town of Paris, Maine. An analysis of certain criteria was made to determine if other governmental units should be included in this report. In evaluating how to define the reporting entity for financial reporting purposes, management has considered all potential component units. The criterion used defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens.

It is the Town's judgment, based on all pertinent facts derived from the analysis of these criteria, that there are no entities that would be considered potential component units within the Town of Paris that should be included as part of these financial statements.

**B. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town has elected not to allocate indirect costs among the programs, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual proprietary funds (if any) are reported as separate columns in the fund financial statements.

**TOWN OF PARIS, MAINE**  
**Notes to Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as certain compensated absences and claims and judgments, are recorded only when payment is due.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the Town and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The Town reports the following major governmental funds:

**General Fund** - The general fund is the Town's primary operating fund and is always classified as a major fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**Community Development Fund (Special Revenue)** - The community development special revenue fund accounts for intergovernmental revenues received and loans made to various businesses within the Town.

Additionally, the Town reports several nonmajor funds in the following fund categories:

Special revenue funds are used to account for the proceeds of specific sources (other than major capital projects or expendable trusts) that are legally restricted to expenditures for specified purposes.

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for the purposes that support the reporting government's programs.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

**TOWN OF PARIS, MAINE**  
**Notes to Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**D. Cash and Investments**

Cash includes amounts in demand deposits as well as time deposits and certificates of deposit owned by the Town. State statutes authorize the Town to invest in obligations of the U. S. Treasury, commercial paper, corporate bonds, and repurchase agreements.

Investments are stated at fair value. All highly liquid investments with a maturity of three months or less when purchased are considered to be cash equivalents.

**E. Interfund Loans**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "interfund loans receivable" or "interfund loans payable" on the balance sheet.

**F. Capital Assets**

Capital assets, which include property, plant, equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. If material, interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed.

Straight-line depreciation is used based on the following estimated useful lives:

Buildings and improvements	25-50 years
Machinery, equipment and vehicles	3-20 years
Infrastructure	25-50 years

**TOWN OF PARIS, MAINE**  
**Notes to Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**G. Long-term Obligations**

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts, as well as issuance costs if material to basic financial statements, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**H. Compensated Absences**

It is the Town's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. The Town provides vesting for vacation and sick leave benefits based upon length of employment. There is a liability for unpaid accumulated sick leave since the Town does have a policy to pay a portion of unused sick time based on length of service when employees separate from service with the Town. All vacation and sick pay is accrued when incurred and reported in the government-wide financial statements. No expenditure is reported for this amount on the fund financial statements unless due and payable.

**I. Fund Equity**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

**J. Interfund Transactions**

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

**K. Comparative Data**

Comparative total data for the prior period have been presented in the accompanying financial statements in order to provide an understanding of changes in the Town's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

**TOWN OF PARIS, MAINE**  
**Notes to Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**L. Use of Estimates**

Preparation of the Town's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

**M. Budgetary Accounting**

Each year a budget is adopted for the General Fund only, and is adopted on a basis substantially consistent with accounting principles generally accepted in the United States of America (GAAP). The Town employs encumbrance accounting in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities. The legal level of control (level at which expenditures may not exceed budget is the department). For the year ended June 30, 2009, the health and sanitation department exceeded budget by \$41,386 and Protection by \$26,418.

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**CASH AND CASH EQUIVALENTS**

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**A. Deposits**

*Custodial Credit Risk-Town Deposits:* Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a policy for custodial credit risk. All deposits are made in conformance with legal guidelines. As of June 30, 2009, the Town reported deposits of \$1,597,466 with a bank balance of \$1,633,582. Of the Town's bank balances of \$1,633,582, all was covered by the F.D.I.C. or by collateral held by the Town or by the Town's agent but not in the Town's name.

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**PROPERTY TAX**

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The Town's property taxes for the current year were levied on August 20, 2008, on the assessed value listed as of April 1 for all real and personal property located in the Town. Taxes were due on November 3, 2008 and May 4, 2009; interest was charged at 11.00% on all unpaid taxes after that date. Assessed values are periodically established by the Assessor at 100% of assumed market value.

The following summarizes the 2009 levy:

Assessed value:	
Real property	\$ 302,282,100
Personal property	11,972,400
Total valuation	314,254,500
Tax rate (per \$1,000)	0.0134
Tax Commitment	4,211,010
Less: Collections and abatements	(4,046,826)
Plus: Supplemental taxes	1,849
<b>Taxes receivable at June 30 -- current year</b>	<b>\$ 166,033</b>
Collection rate	96.06%



**TOWN OF PARIS, MAINE**  
**Notes to Financial Statements, Continued**

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**PROPERTY TAX, CONTINUED**

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The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$31,507 for the year ended June 30, 2009. Property taxes levied during the year are recorded as receivables at the time the levy is made. The receivables collected during the year and in the first sixty days following the end of the fiscal year are recorded as revenues. The remaining receivables are recorded as deferred revenues.

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**CAPITAL ASSETS**

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Capital asset activity for the year ended June 30, 2009 was as follows:

	Balance June 30, <u>2008</u>	<u>Increase</u>	<u>Decrease</u>	Balance June 30, <u>2009</u>
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 667,010	13,000	-	680,010
Capital assets, being depreciated:				
Buildings and improvements	2,760,365	-	-	2,760,365
Machinery, vehicles and equipment	1,871,609	27,691	-	1,899,300
Infrastructure	6,532,674	226,690	219,516	6,539,848
Total capital assets being depreciated	11,164,648	254,381	219,516	11,199,513
Less accumulated depreciation for:				
Buildings and improvements	556,673	79,240	-	635,913
Machinery, vehicles and equipment	949,344	109,181	-	1,058,525
Infrastructure	2,843,539	186,370	199,140	2,830,769
Total accumulated depreciation	4,349,556	374,791	199,140	4,525,207
Total capital assets being depreciated, net	6,815,092	(120,410)	(20,376)	6,674,306
<b>Governmental activities capital assets, net</b>	<b>\$ 7,482,102</b>	<b>(107,410)</b>	<b>(20,376)</b>	<b>7,354,316</b>

Depreciation expense was charged to functions/programs of the primary government as follows:

<b>Governmental activities:</b>	
General government	\$ 11,475
Protection	129,414
Highways	231,152
Unclassified	2,750
<b>Total depreciation expense – governmental activities</b>	<b>\$ 374,791</b>



**TOWN OF PARIS, MAINE**  
**Notes to Financial Statements, Continued**

**LONG-TERM DEBT**

Long-term liability activity for the year ended June 30, 2009, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due within one year</u>
<b>Governmental activities:</b>					
Bonds and notes payable	\$ 1,882,487	-	138,610	1,743,877	140,154
Capital leases	540,149	27,691	110,984	456,856	88,430
Compensated absences payable	30,598	1,504	-	32,102	-
<b>Governmental activities long-term liabilities</b>	<b>\$ 2,453,234</b>	<b>29,195</b>	<b>249,594</b>	<b>2,232,835</b>	<b>228,584</b>

**Bonds and notes payable**

Bonds and notes payable at June 30, 2009 are comprised of the following:

	<u>Issue date</u>	<u>Maturity date</u>	<u>Amount issued</u>	<u>Average rate</u>	<u>Balance June 30, 2009</u>
<b>Governmental activities:</b>					
Paul Anderson, Office Mortgage	08/96	08/11	200,000	8.000%	\$ 43,877
U.S.D.A. Infrastructure/Fire Station	02/03	01/23	2,420,000	3.850%	1,700,000
<b>Total bonds and notes payable</b>					<b>\$ 1,743,877</b>

All governmental activities long-term debt service requirements are paid by the General Fund or the Tax Increment Financing (TIF) Fund (Special Revenue Fund). The annual requirements to amortize all debt outstanding as of June 30, 2009 are as follows:

	<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$	140,154	69,728	209,882
2011		141,827	63,705	205,532
2012		121,896	58,169	180,065
2013		120,000	53,716	173,716
2014		120,000	49,276	169,276
2015-2019		600,000	178,581	778,581
2020-2024		500,000	54,094	554,094
<b>Total</b>	<b>\$</b>	<b>1,743,877</b>	<b>527,269</b>	<b>2,271,146</b>

**TOWN OF PARIS, MAINE**  
**Notes to Financial Statements, Continued**

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**LONG-TERM DEBT, CONTINUED**

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**Capital leases**

The Town has entered into lease agreements for financing the acquisition of a fire truck, grader and police cruiser. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. The assets acquired through capital leases are as follows:

Fire truck	\$ 217,800
Grader	139,000
Ladder truck	199,000
Pumper truck	279,447
Plow truck	27,691

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2009 were as follows:

<u>Year ending</u> <u>June 30</u>	<u>Governmental Activities</u>
2010	\$ 109,927
2011	109,927
2012	69,578
2013	69,578
2014	69,578
<u>2015-2017</u>	<u>106,942</u>
Total minimum lease payments	535,530
Less amount representing interest	78,674
<b><u>Present value of future</u></b> <b><u>minimum lease payments</u></b>	<b><u>\$ 456,856</u></b>

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**OVERLAPPING DEBT**

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The Town's proportionate share of debt of all local government units which provide services within the Town's boundaries, and which must be borne by properties in the Town is summarized as follows:

<u>Governmental Units</u>	<u>Net debt</u> <u>outstanding at</u> <u>June 30, 2009</u>	<u>Percentage</u> <u>applicable</u> <u>to the Town</u>	<u>Town's</u> <u>proportionate</u> <u>share of debt</u>
MSAD 17	\$ 30,744,102	13.86%	\$4,261,133

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**STATUTORY DEBT LIMIT**

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The laws of the State of Maine limit types of municipal borrowing to specific percentages of the State valuation of the municipality. At June 30, 2009, the Town was in compliance with these restrictions.

**TOWN OF PARIS, MAINE**  
**Notes to Financial Statements, Continued**

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**INTERFUND RECEIVABLES AND PAYABLES**

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Individual interfund receivables and payables balances at June 30, 2009, were as follows:

<u>Fund</u>	<u>Interfund receivables</u>	<u>Interfund payables</u>
General Fund	\$ -	240,302
Community development	-	67,655
Other Nonmajor Funds:		
Special Revenue Funds	121,059	-
Capital Project Funds	119,341	2,845
Permanent Funds	70,402	-
<b>Totals</b>	<b>\$ 310,802</b>	<b>310,802</b>

Interfund transfers for the year ended June 30, 2009 were as follows:

	<u>General Fund</u>	<u>Nonmajor Special Revenue Funds</u>	<u>Nonmajor Capital Projects Funds</u>
Transfers in	\$ 23,743	-	-
Transfers out	-	23,743	-

In the fund financial statements, there was a transfer of \$23,743 from the TIF Fund (nonmajor) to the General Fund for the purpose of transferring the excess of property tax revenue in excess of debt service in accordance with the Route 26 tax increment financing agreement unused balance in that fund since the project was complete. Other transfers were to transfer the balance of budgeted capital projects from the General Fund to the applicable Special Revenue or Capital Projects Fund.

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**DESIGNATED FUND BALANCE**

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Designated fund balance in the General Fund for the year ended June 30, 2009 was as follows:

	<u>Balance June 30, 2008</u>	<u>Revenues/budget</u>	<u>Expenditures</u>	<u>Balance June 30, 2009</u>
General government	\$ 19,000	-	-	19,000
Recreation concessions	2,480	193	217	2,456
Building improvements	30,118	-	999	29,119
American flag	85	-	-	85
Police department equipment	1,213	-	-	1,213
Fire department grants	8,320	3,263	706	10,877
Sidewalks	150,000	-	150,000	-
Unemployment	23	-	-	23
<b>Total</b>	<b>\$ 211,239</b>	<b>3,456</b>	<b>151,922</b>	<b>62,773</b>

**TOWN OF PARIS, MAINE**  
**Notes to Financial Statements, Continued**

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**RESTRICTED NET ASSETS**

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Restricted Net Assets in the Governmental Activities (Statement 1) consisted of the following:

Capital project funds:

Highway equipment	\$ 77,028
Protection equipment	2,827
Highway construction	-
Landfill	39,486
<u>Total Capital project funds</u>	<u>\$ 119,341</u>
Special revenue funds	\$ 252,533
Permanent funds	271,423
Community development block grants	224,521

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**RISK MANAGEMENT**

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The Town is exposed to various risks of loss torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters for which the Town either carries commercial insurance or participates in a public entity risk pool. Currently, the Town participates in a public entity risk pool sponsored by the Maine Municipal Association for Workers' Compensation coverage. Based on these coverages, no known liabilities exist at June 30, 2009.

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**CONTINGENT LIABILITIES**

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**State and Federal Grants** - The Town participates in numerous state and federal programs which are governed by various rules and regulations imposed by the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustments by the grantor agencies; therefore, to the extent that the Town has not complied with the rules and regulations governing the grants, refunds of any moneys received may be required. There are no material contingent liabilities relating to compliance with rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

**Litigation** - The Town is subject to certain legal proceedings which arise in the normal course of business. In the opinion of management, the Town has defensible positions in any/all pending cases. Further, any future liabilities are covered by insurance or will not materially affect the financial position of the Town.

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**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM (MPERS) - CONSOLIDATED RETIREMENT PLAN**

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**Description of the Plan** - The Town contributes to the Maine Public Employees Retirement System Consolidated Plan, a cost sharing multiple-employer retirement system established by the Maine State legislature. The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The authority to establish and amend benefit provisions rests with the State Legislature. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained by writing to Maine Public Employees Retirement, 46 State House Station, Augusta, Maine 04333-0046 or by calling 1-800-451-9800.

**TOWN OF PARIS, MAINE**  
**Notes to Financial Statements, Continued**

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**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM (MPERS) - CONSOLIDATED RETIREMENT PLAN, CONTINUED**

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**Funding Policy** - Plan members are required to contribute 6.5% of their annual covered salary and the Town is required to contribute 2.8% of covered payroll. The contribution rates of plan members and the Town of Paris are established and may be amended by the Maine Public Employees Retirement Board of Trustees. The Town's contributions to the Maine Public Employees Retirement System Consolidated Plan for the year ended June 30, 2009 was \$0 after credits, equal to the required contribution for the year. The Town has a credit amount which is being amortized over an open 10 year period, beginning in the fiscal year July 1, 2008.

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**ICMA RETIREMENT PLAN**

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Town employees are eligible to participate in the International City Management Association Retirement Corporation (ICMA) plan. The Town contributes 6% of covered wages to one plan. During the year ended June 30, 2009, the covered payroll for this plan was \$42,401, and the Town contributed \$23,328. For one employee, the Town contributes 3.2%. Covered payroll for this plan was \$112,392 and the Town contributed \$4,840. For the final plan employees withhold certain dollar amounts for which the Town provides matching contributions. For this plan covered payroll was \$117,163 and the Town contributed \$4,808.

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**NET ASSETS**

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Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds and capital leases payable and adding back any unspent proceeds. The Town's net assets invested in capital assets, net of related debt was calculated as follows at June 30, 2009:

	Governmental <u>activities</u>
Capital assets	\$ 11,879,522
Accumulated depreciation	(4,525,206)
Bonds and notes payable	(1,743,877)
Capital leases payable	(456,856)
<u>Total invested in capital assets net of related debt</u>	<u>\$ 5,153,583</u>

## **GENERAL FUND**

The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

**TOWN OF PARIS, MAINE**  
**Comparative Balance Sheets**  
**General Fund**  
**June 30, 2009 and 2008**

	2009	2008
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,008,215	1,262,803
Receivables:		
Taxes	169,319	156,245
Tax liens	60,030	44,251
Other	9,643	75,175
Tax acquired property	10,426	5,288
<b>Total assets</b>	<b>\$ 1,257,633</b>	<b>1,543,762</b>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable	69,187	170,335
Taxes paid in advance	13,132	10,326
Deferred revenues	204,000	183,000
Interfund loans payable:		
Capital Projects	119,341	186,813
Permanent Funds	70,402	59,217
Special Revenue Funds	50,559	133,380
<b>Total liabilities</b>	<b>526,621</b>	<b>743,071</b>
Fund balance:		
Unreserved:		
Designated for subsequent years expenditures	62,773	211,239
Undesignated	668,239	589,452
<b>Total fund balance</b>	<b>731,012</b>	<b>800,691</b>
<b>Total liabilities and fund balance</b>	<b>\$ 1,257,633</b>	<b>1,543,762</b>



**TOWN OF PARIS, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual (Budgetary Basis of Accounting)**  
**For the year ended June 30, 2009**

	Budgeted amounts		Actual	Variance positive (negative)
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ 4,211,010	4,211,010	4,215,311	4,301
Change in deferred revenue	-	-	(21,000)	(21,000)
Less TIF	(60,089)	(60,089)	(60,089)	-
Interest and costs on taxes	24,100	24,100	35,122	11,022
Excise taxes	653,392	653,392	698,200	44,808
Total taxes	4,828,413	4,828,413	4,867,544	39,131
Intergovernmental:				
State revenue sharing	460,000	460,000	433,435	(26,565)
State highway assistance	82,608	82,608	80,232	(2,376)
Tree growth reimbursement	5,000	5,000	14,030	9,030
State homestead exemption	104,968	104,968	105,038	70
State general assistance	5,000	5,000	25,487	20,487
Veterans exemption	2,000	2,000	2,510	510
BETE reimbursement	16,994	16,994	16,994	-
Total intergovernmental	676,570	676,570	677,726	1,156
Charges for services:				
Recreation	3,000	3,000	4,080	1,080
Animal control	500	500	2,371	1,871
Highway	9,900	9,900	10,923	1,023
Protection	7,500	7,500	5,984	(1,516)
Total charges for services	20,900	20,900	23,358	2,458
Other fees and reimbursements:				
Agent fees	16,000	16,000	19,895	3,895
Plumbing permits	3,000	3,000	2,417	(583)
Building permits	5,000	5,000	6,359	1,359
Clerk fees	7,000	7,000	8,367	1,367
Planning board fees	-	-	60	60
Subdivision non refundable fees	-	-	730	730
Road opening - highway	-	-	177	177
Miscellaneous	1,000	1,000	8,981	7,981
Total other fees and reimbursements	32,000	32,000	46,986	14,986
Interest income	25,000	25,000	8,295	(16,705)
Total revenues	5,582,883	5,582,883	5,623,909	41,026

**TOWN OF PARIS, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual (Budgetary Basis of Accounting), Continued**  
**For the year ended June 30, 2009**

	Budgeted amounts		Actual	Variance positive (negative)
	Original	Final		
Expenditures:				
General government:				
Administration	\$ 458,844	458,844	458,728	116
Boards and commissions	8,085	8,085	6,686	1,399
Total general government	466,929	466,929	465,414	1,515
Protection:				
Hydrants	163,770	163,770	164,112	(342)
Fire department	202,575	202,575	224,019	(21,444)
Police department	496,541	496,541	504,968	(8,427)
Street lights	47,000	47,000	43,205	3,795
Total protection	909,886	909,886	936,304	(26,418)
Health and sanitation:				
Social services	154,698	154,698	154,178	520
General assistance	16,000	16,000	57,829	(41,829)
Sanitation	274,154	274,154	274,231	(77)
Total health and sanitation	444,852	444,852	486,238	(41,386)
Highways:				
Highway department	596,793	596,793	548,598	48,195
Total highways	596,793	596,793	548,598	48,195
Special assessments:				
MSAD 17	2,146,232	2,146,232	2,146,232	-
County taxes	211,914	211,914	211,914	-
Overlay/abatements	31,507	31,507	-	31,507
Total special assessments	2,389,653	2,389,653	2,358,146	31,507
Debt service:				
Principal	217,325	217,325	217,325	-
Interest	88,230	88,230	88,230	-
Total debt service	305,555	305,555	305,555	-

**TOWN OF PARIS, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual (Budgetary Basis of Accounting), Continued**  
**For the year ended June 30, 2009**

	Budgeted amounts		Actual	Variance positive (negative)
	Original	Final		
Expenditures, continued:				
Capital outlay:				
Road reconstruction	273,000	273,000	273,502	(502)
Phone system	5,000	5,000	5,000	-
Fire department	15,000	15,000	12,722	2,278
Total capital outlay	293,000	293,000	291,224	1,776
Unclassified:				
Cemeteries	2,750	2,750	445	2,305
Memorial Day	50	50	30	20
Workers comp	43,000	43,000	31,821	11,179
Unemployment	5,000	5,000	5,651	(651)
Testing wells	15,350	15,350	22,682	(7,332)
Tree removal	2,000	2,000	1,040	960
Storm water treatment	35,098	35,098	34,368	730
Insurance	47,100	47,100	45,231	1,869
Parks and recreation	37,800	37,800	25,201	12,599
Animal Control	4,200	4,200	4,193	7
Emergency management administrator	7,610	7,610	5,833	1,777
Expenditures from fund balance	211,240	211,240	149,357	61,883
Total unclassified	411,198	411,198	325,852	85,346
Total budgeted expenditures	5,817,866	5,817,866	5,717,331	100,535
Excess (deficiency) of revenues over (under) expenditures	(234,983)	(234,983)	(93,422)	141,561
Other financing sources (uses):				
Use of designated fund balance	211,240	211,240	-	(211,240)
Transfer from TIF fund	23,743	23,743	23,743	-
Total other financing sources (uses)	234,983	234,983	23,743	(211,240)
Net change in fund balance - budgetary basis	-	-	(69,679)	(69,679)
Fund balance, beginning of year			800,691	
Fund balance, end of year		\$	731,012	

## **ALL OTHER GOVERNMENTAL FUNDS**

TOWN OF PARIS, MAINE  
Combining Balance Sheet  
All Other Governmental Funds  
June 30, 2009

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Other Governmental Funds
<b>ASSETS</b>				
Cash	\$ 134,319	-	201,021	335,340
Interfund loans receivable	121,059	119,341	70,402	310,802
<b>Total assets</b>	<b>\$ 255,378</b>	<b>119,341</b>	<b>271,423</b>	<b>646,142</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	-
Interfund loans payable	2,845	-	-	2,845
<b>Total liabilities</b>	<b>2,845</b>	<b>-</b>	<b>-</b>	<b>2,845</b>
Fund balances:				
Unreserved:				
Undesignated	252,533	119,341	271,423	643,297
<b>Total fund balances</b>	<b>252,533</b>	<b>119,341</b>	<b>271,423</b>	<b>643,297</b>
<b>Total liabilities and fund balances</b>	<b>\$ 255,378</b>	<b>119,341</b>	<b>271,423</b>	<b>646,142</b>

**TOWN OF PARIS, MAINE**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**All Other Governmental Funds**  
**For the year ended June 30, 2009**

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Other Governmental Funds
<b>Revenues:</b>				
Property taxes	\$ 60,089	-	-	60,089
Intergovernmental	-	-	-	-
User fees	-	-	-	-
Investment income	3,927	-	23,147	27,074
Other	125,205	-	-	125,205
<b>Total revenues</b>	<b>189,221</b>	<b>-</b>	<b>23,147</b>	<b>212,368</b>
<b>Expenditures:</b>				
Scholarships	-	-	7,390	7,390
Capital expenditures	-	67,472	-	67,472
Debt service	36,346	-	-	36,346
Other	117,518	-	-	117,518
<b>Total expenditures</b>	<b>153,864</b>	<b>67,472</b>	<b>7,390</b>	<b>228,726</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>35,357</b>	<b>(67,472)</b>	<b>15,757</b>	<b>(16,358)</b>
<b>Other financing sources (uses):</b>				
Transfers out	(23,743)	-	-	(23,743)
Transfers in	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(23,743)</b>	<b>-</b>	<b>-</b>	<b>(23,743)</b>
<b>Net change in fund balances</b>	<b>11,614</b>	<b>(67,472)</b>	<b>15,757</b>	<b>(40,101)</b>
<b>Fund balances, beginning of year</b>	<b>240,919</b>	<b>186,813</b>	<b>255,666</b>	<b>683,398</b>
<b>Fund balances, end of year</b>	<b>\$ 252,533</b>	<b>119,341</b>	<b>271,423</b>	<b>643,297</b>

# OTHER GOVERNMENTAL FUNDS

## NONMAJOR SPECIAL REVENUE FUNDS

Special revenue funds account for specific resources, the expenditure of which are restricted by law or administrative action for particular purposes.

Special revenue funds are established for the following purposes:

**Community Development (reported as major)** - The purpose of this fund is to segregate state and federal awards whose purpose is restricted by the agency providing the funds.

**Subdivision Assessment** - To account for income and expenditures related to subdivision assessments.

**FEMA** - To account for FEMA grant revenues and related expenditures.

**Recreation** - To account for various recreation fee income, as well as maintenance and related expenditures.

**Parks** - To account for funds designated for park maintenance.

**Animal Control** - To account for funds designated for animal control activities.

**GIS Mapping Grant** - To account for funds designated for GIS mapping.

**TIF Fund** - To account for activity related to the Route 26 tax increment financing district.

**Police Grants** - To account for various police grants and related expenditures.

**Police Forfeiture** - To account for income and expenditures from forfeitures.

**2008 Fuel Assistance** - To account for income and expenditures related to fuel assistance.

**Emergency Management Agency** - To account for grant revenues and related expenditures for EMA grant.

**CDBG Grant** - To account for a Public Infrastructure Grant from DECD.

**Pine Street Fire Station** - To account for income and expenditures for the Pine Street Fire Station.

**Bicentennial** - To account for interest income relating to bicentennial celebration fundraising.



## OTHER GOVERNMENTAL FUNDS, CONTINUED

### NONMAJOR CAPITAL PROJECT FUNDS

Capital projects funds are established to account for resources obtained and expended for the acquisition of major capital facilities and projects.

The Town's individual capital project funds were established for the following purposes:

**Highway equipment** - The purpose of this fund is to account for various funds appropriated by Town Meeting for equipment necessary to complete reconstruction of existing highways.

**Highway construction (reported as major)** - The purpose of this fund is to account for various funds appropriated by Town Meeting for the reconstruction of existing highways.

**Protection equipment** - The purpose of this fund is to account for various funds appropriated by Town Meeting for police and fire service equipment.

**Landfill** - The purpose of this fund is to account for various funds appropriated by Town Meeting for the maintenance of the Town's landfill.

### NONMAJOR PERMANENT FUNDS

Permanent funds are used to report trust arrangements under which principal and income benefit individuals, private organizations, or other governments. The Town reports its various cemetery, scholarship and charity funds as permanent funds.

The Town's individual permanent funds include:

**Cemetery funds**

**Bonney library funds**

**Education Funds**

**Charity funds**

**Paris Welfare Committee**

**Miriam O'Connell Scholarship**

**George Morton Trust**

**Hooper-Perkins Trust**

TOWN OF PARIS, MAINE  
Nonmajor Special Revenue Funds  
Combining Balance Sheet  
June 30, 2009

	Subdivision Assessment	FEMA	Recreation	Parks	Animal Control	GIS Mapping Grant	TIF Fund	Police Grants	Police Forfeiture	2008 Fuel Assistance	Emergency Management Agency	Pine Street Fire Station	Bicentennial	Totals
<b>ASSETS</b>														
Cash	\$ -	-	-	-	-	-	-	-	-	-	-	133,579	740	134,319
Interfund loans receivable	38,320	57,475	3,035	14,438	-	1,048	-	63	935	116	5,629	-	-	121,059
<b>Total assets</b>	<b>\$ 38,320</b>	<b>57,475</b>	<b>3,035</b>	<b>14,438</b>	<b>-</b>	<b>1,048</b>	<b>-</b>	<b>63</b>	<b>935</b>	<b>116</b>	<b>5,629</b>	<b>133,579</b>	<b>740</b>	<b>255,378</b>
<b>LIABILITIES AND FUND BALANCES</b>														
<b>Liabilities:</b>														
Interfund loans payable	-	-	-	-	2,845	-	-	-	-	-	-	-	-	2,845
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,845</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,845</b>
<b>Fund balances:</b>														
Unreserved, reported in:														
Special revenue funds	38,320	57,475	3,035	14,438	(2,845)	1,048	-	63	935	116	5,629	133,579	740	252,533
<b>Total fund balances</b>	<b>38,320</b>	<b>57,475</b>	<b>3,035</b>	<b>14,438</b>	<b>(2,845)</b>	<b>1,048</b>	<b>-</b>	<b>63</b>	<b>935</b>	<b>116</b>	<b>5,629</b>	<b>133,579</b>	<b>740</b>	<b>252,533</b>
<b>Total liabilities and fund balances</b>	<b>\$ 38,320</b>	<b>57,475</b>	<b>3,035</b>	<b>14,438</b>	<b>-</b>	<b>1,048</b>	<b>-</b>	<b>63</b>	<b>935</b>	<b>116</b>	<b>5,629</b>	<b>133,579</b>	<b>740</b>	<b>255,378</b>

TOWN OF PARIS, MAINE  
Nonmajor Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the year ended June 30, 2009

	Subdivision Assessment	FEMA	Recreation	Parks	Animal Control	GIS Mapping	TIF Fund	Police Grants	Police Forfeiture	2008 Fuel Assistance	Emergency Management Agency	CDBG Grant	Pine Street Fire Station	Bicentennial	Totals
Revenues:															
Property tax revenue	\$ -	-	-	-	-	-	60,089	-	-	-	-	-	-	-	60,089
Interest income	-	-	-	-	-	-	-	-	-	-	-	-	3,906	21	3,927
Other	-	112,788	900	-	-	-	-	-	1,669	-	4,848	5,000	-	-	125,205
Total revenues	-	112,788	900	-	-	-	60,089	-	1,669	-	4,848	5,000	3,906	21	189,221
Expenditures:															
Unclassified	810	104,003	-	-	4,071	-	36,346	-	2,368	-	126	5,000	1,140	-	153,864
Total expenditures	810	104,003	-	-	4,071	-	36,346	-	2,368	-	126	5,000	1,140	-	153,864
Excess (deficiency) of revenues over (under) expenditures	(810)	8,785	900	-	(4,071)	-	23,743	-	(699)	-	4,722	-	2,766	21	35,357
Other financing sources (uses):															
Transfers from (to) general fund	-	-	-	-	-	-	(23,743)	-	-	-	-	-	-	-	(23,743)
Total other financing sources (uses)	-	-	-	-	-	-	(23,743)	-	-	-	-	-	-	-	(23,743)
Net change in fund balances	(810)	8,785	900	-	(4,071)	-	-	-	(699)	-	4,722	-	2,766	21	11,614
Fund balances, beginning of year	39,130	48,690	2,135	14,438	1,226	1,048	-	63	1,634	116	907	-	130,813	719	240,919
Fund balances, end of year	\$ 38,320	57,475	3,035	14,438	(2,845)	1,048	-	63	935	116	5,629	-	133,579	740	252,533

TOWN OF PARIS, MAINE  
Nonmajor Capital Projects Funds  
Combining Balance Sheet  
June 30, 2009

	Highway Equipment and Vehicle Reserve	Protection Equipment	Highway Construction	Landfill	Totals
<b>ASSETS</b>					
Interfund loans receivable	\$ 77,028	2,827	-	39,486	119,341
<b>Total assets</b>	<b>\$ 77,028</b>	<b>2,827</b>	<b>-</b>	<b>39,486</b>	<b>119,341</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Deferred revenues	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances:					
Unreserved, reported in:					
Capital projects funds	77,028	2,827	-	39,486	119,341
<b>Total fund balances</b>	<b>77,028</b>	<b>2,827</b>	<b>-</b>	<b>39,486</b>	<b>119,341</b>
<b>Total liabilities and fund balances</b>	<b>\$ 77,028</b>	<b>2,827</b>	<b>-</b>	<b>39,486</b>	<b>119,341</b>

**TOWN OF PARIS, MAINE**  
**Nonmajor Capital Projects Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended June 30, 2009**

	Highway Equipment and Vehicle Reserve	Protection Equipment	Highway Construction	Landfill	Totals
Revenues:					
Other	\$ -	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures:					
Capital outlay	11,050		56,422	-	67,472
Total expenditures	11,050	-	56,422	-	67,472
Excess (deficiency) of revenues over (under) expenditures	(11,050)	-	(56,422)	-	(67,472)
Other financing sources (uses):					
Transfers in from general fund	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(11,050)	-	(56,422)	-	(67,472)
Fund balances, beginning of year	88,078	2,827	56,422	39,486	186,813
Fund balances, end of year	\$ 77,028	2,827	-	39,486	119,341

TOWN OF PARIS, MAINE  
Nonmajor Permanent Funds  
Combining Balance Sheet  
June 30, 2009

		Cemetery Funds	Bonney Library Funds	Education Funds	Charity Funds	Paris Welfare Committee	Miriam O'Connell Scholarship	George Morton Trust	Hooper- Perkings Trust	Totals
<b>ASSETS</b>										
Cash	\$	22,398	611	36,689	14,188	1,126	-	105,105	20,904	201,021
Interfund loans receivable		-	-	11,711	-	-	58,691	-	-	70,402
<b>Total assets</b>	<b>\$</b>	<b>22,398</b>	<b>611</b>	<b>48,400</b>	<b>14,188</b>	<b>1,126</b>	<b>58,691</b>	<b>105,105</b>	<b>20,904</b>	<b>271,423</b>
<b>LIABILITIES AND FUND BALANCES</b>										
<b>Liabilities:</b>										
Interfund loans payable		-	-	-	-	-	-	-	-	-
<b>Total liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances:</b>										
Unreserved, reported in:										
Permanent funds		22,398	611	48,400	14,188	1,126	58,691	105,105	20,904	271,423
<b>Total fund balances</b>		<b>22,398</b>	<b>611</b>	<b>48,400</b>	<b>14,188</b>	<b>1,126</b>	<b>58,691</b>	<b>105,105</b>	<b>20,904</b>	<b>271,423</b>
<b>Total liabilities and fund balances</b>	<b>\$</b>	<b>22,398</b>	<b>611</b>	<b>48,400</b>	<b>14,188</b>	<b>1,126</b>	<b>58,691</b>	<b>105,105</b>	<b>20,904</b>	<b>271,423</b>

**TOWN OF PARIS, MAINE**  
**Nonmajor Permanent Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended June 30, 2009**

	Cemetery Funds	Bonney Library Funds	Education Funds	Charity Funds	Paris Welfare Committee	Miriam O'Connell Scholarship	George Morton Trust	Hooper- Parkings Trust	Totals
Revenues:									
Interest Income	679	17	1,066	413	33	17,285	3,054	600	23,147
Other	-	-	-	-	-	-	-	-	-
Total revenues	679	17	1,066	413	33	17,285	3,054	600	23,147
Expenditures:									
Unclassified	1,290	-	1,000	-	-	5,100	-	-	7,390
Total expenditures	1,290	-	1,000	-	-	5,100	-	-	7,390
Net change in fund balances	(611)	17	66	413	33	12,185	3,054	600	15,757
Fund balances, beginning of year	23,009	594	48,334	13,775	1,093	46,506	102,051	20,304	255,666
Fund balances, end of year	\$ 22,398	611	48,400	14,188	1,126	58,691	105,105	20,904	271,423



# Town of Paris

## FINANCIAL STATEMENT PRESENTATION

June 30, 2009

### Financial Overview

Presented by:

Greg Chabot

**RUNYON KERSTEEN OUELLETTE**

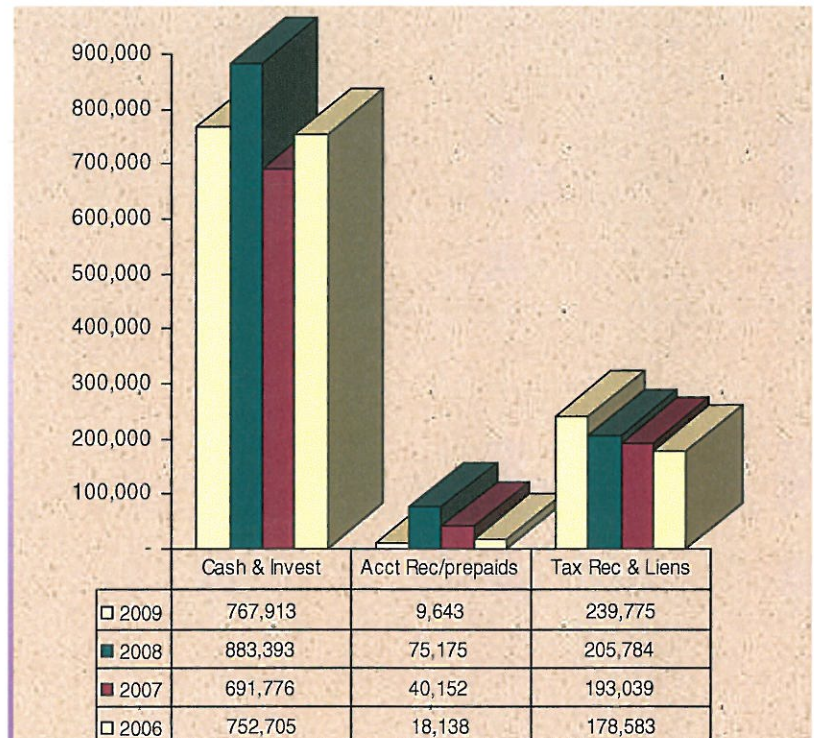
Recently, the Town of Paris completed the financial audit process. The Town received an unqualified opinion for the year ended June 30, 2009.

Our report on internal controls discloses one significant deficiency, which is not considered to be a material weaknesses.

The remainder of this publication is dedicated to providing you with the financial results for 2009 as well as trend information for certain areas.

We hope you find this information useful and understandable. Finally, we wish to express our appreciation to all the members of the Town's staff who were so helpful to us during the audit process.

### Key Performance Indicators



### INSIDE

1. Assets
2. Liabilities And Fund Equity
3. General Fund Revenues
4. General Fund Expenditures
5. General Fund Revenues Charts
6. General Fund Expenditures Charts
7. General fund balances/reserves
8. Unreserved general fund balances
9. Unreserved as a % of budget
10. Unreserved fund balance trend

### SUMMARY OF SIGNIFICANT CHANGES GENERAL FUND ASSETS

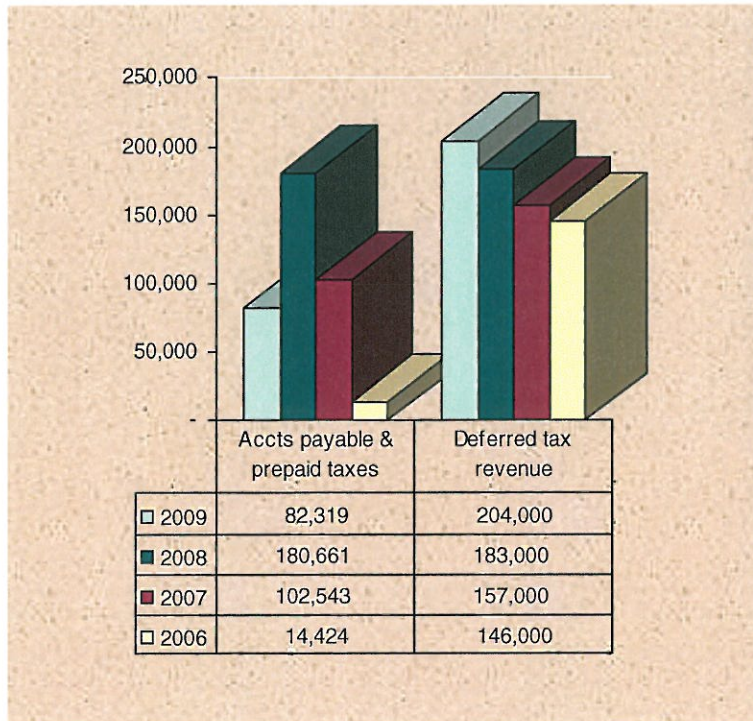
- Cash and investments (net of interfund loans payable) decreased overall by \$115,480. This decrease is the result of expenditures exceeding revenues by \$93,422 and the timing of payables and receivables at year end.
- Taxes and liens receivable increased by \$33,991 as the collection rate decreased slightly from 96.46% to 96.06%.

Runyon  
Kersteen  
Ouellette



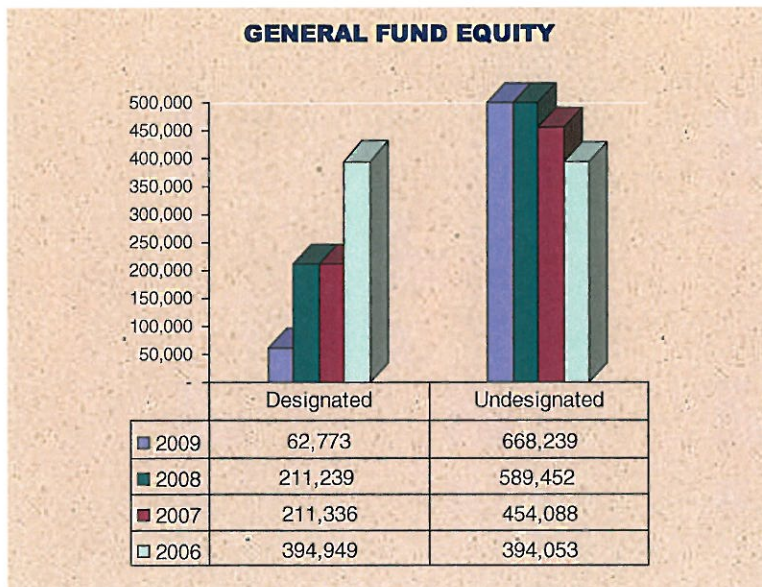
# Town of Paris

## GENERAL FUND LIABILITIES



### SUMMARY OF SIGNIFICANT CHANGES

- Accounts payable has decreased by \$98,342 due simply to the timing of payments at year end.
- Deferred revenue represents taxes still unpaid 60 days after the end of the year. These amounts are not recognized as revenues in the current year. This amount increased from 183,000 to 204,000 as the collection decreased slightly on a larger commitment.



- Designated fund balance represents appropriations set aside for capital and other projects. The decrease in designated fund balance was \$148,466 after expending sidewalk designated balances from 2008. Detail on page 19 of financials.
- Undesignated fund balance increased by \$78,787 to \$668,239 and stands at 11.69% of budgetary expenditures of \$5,717,331. The decrease in total fund balance was \$69,679 which is attributed to expending prior year designated fund balance offset by favorable budget variances in revenues (\$41,026) and favorable budget variances in expenditures (\$100,535).



# Town of Paris

## GENERAL FUND REVENUES

		2009	
	<i>Budget</i>	<i>Actual</i>	<i>Variance</i>
<i>Property taxes</i>	4,150,921	4,134,222	(16,699)
<i>Excise taxes</i>	653,392	698,200	44,808
<i>Interest and costs on taxes</i>	24,100	35,122	11,022
<i>Intergovernmental revenues</i>	676,570	677,726	1,156
<i>Charges for services</i>	20,900	23,358	2,458
<i>Interest income</i>	25,000	8,295	(16,705)
<i>Other revenues</i>	32,000	46,986	14,986
<i>Total revenues</i>	5,582,883	5,623,909	41,026
<i>Transfers</i>	23,743	23,743	-
<i>Total revenue and other sources</i>	5,606,626	5,647,652	41,026

### SUMMARY OF SIGNIFICANT CHANGES

- Property tax revenue was under budget by \$16,699 as a result of an increase in deferred taxes of \$21,000 and supplemental taxes of \$4,301.
- Intergovernmental exceeded budget in State General Assistance (\$20,487) and Tree Growth Reimbursement (9,030), offset by negative variances in State Revenue Sharing (\$26,585).
- Other revenues exceeded budget primarily due to miscellaneous revenue (\$7,981) and agent fees (\$3,895).



# Town of Paris

## GENERAL FUND EXPENDITURES

		2009	
	<i>Budget</i>	<i>Actual</i>	<i>Variance</i>
<i>General Government</i>	466,929	465,414	1,515
<i>Protection</i>	909,886	936,304	(26,418)
<i>Highways</i>	596,793	548,598	48,195
<i>Health and Sanitation</i>	444,852	486,238	(41,386)
<i>Education</i>	2,146,232	2,146,232	-
<i>County tax</i>	211,914	211,914	-
<i>Overlay/Abatements</i>	31,507	-	31,507
<i>Unclassified</i>	411,198	325,852	85,346
<i>Capital improvements</i>	293,000	291,224	1,776
<i>Debt Service (principal &amp; interest)</i>	305,555	305,555	-
<i>Total expenditures</i>	5,817,866	5,717,331	100,535

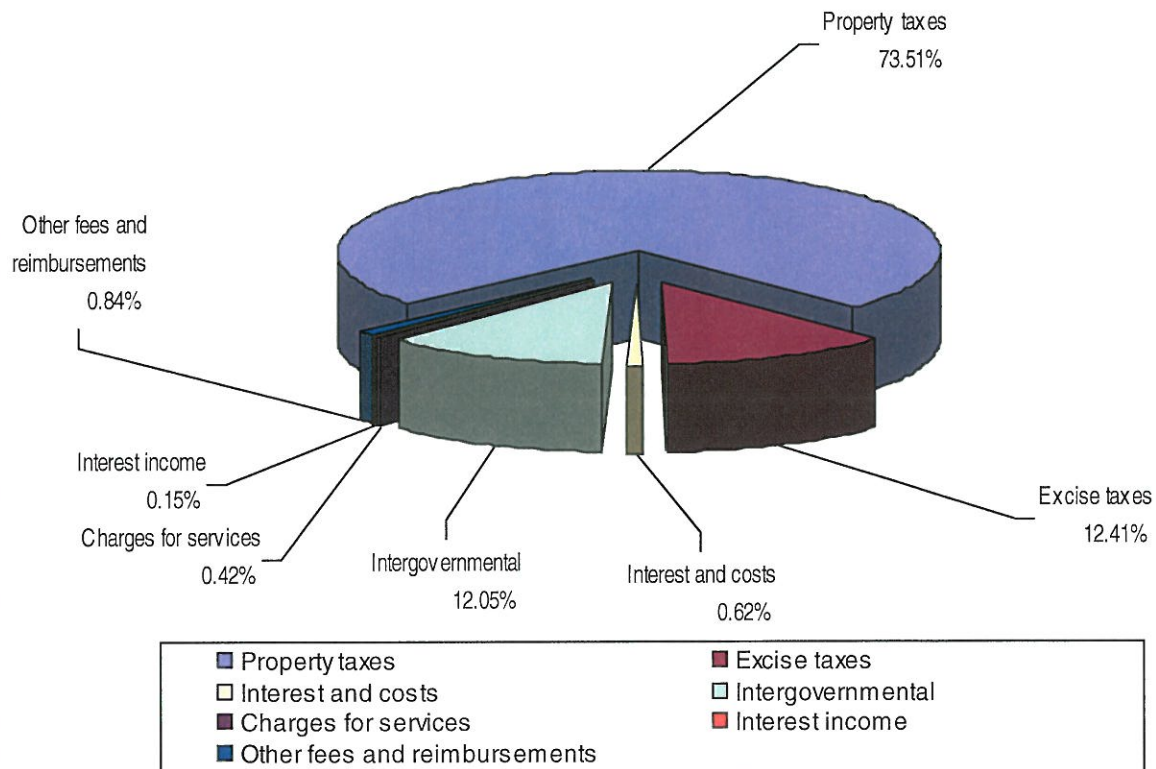
### SUMMARY OF SIGNIFICANT CHANGES

- Protection was over budget by \$26,418 primarily as a result of the warehouse fire.
- Highway Department was under by \$48,195 primarily due to lower fuel costs and less idling and waste.
- Health and Sanitation was over budget by \$41,386, due to general assistance being over budget (\$41,829), which was partly offset by the excess revenues for general assistance (\$20,487).
- Unclassified was under budget in all areas (\$85,346), except for unemployment and testing wells which were over budget by \$651 and \$7,332 respectively. The favorable variance includes \$61,883 which has been carried forward as designated balances.



# Town of Paris

## 2009 GENERAL FUND REVENUES

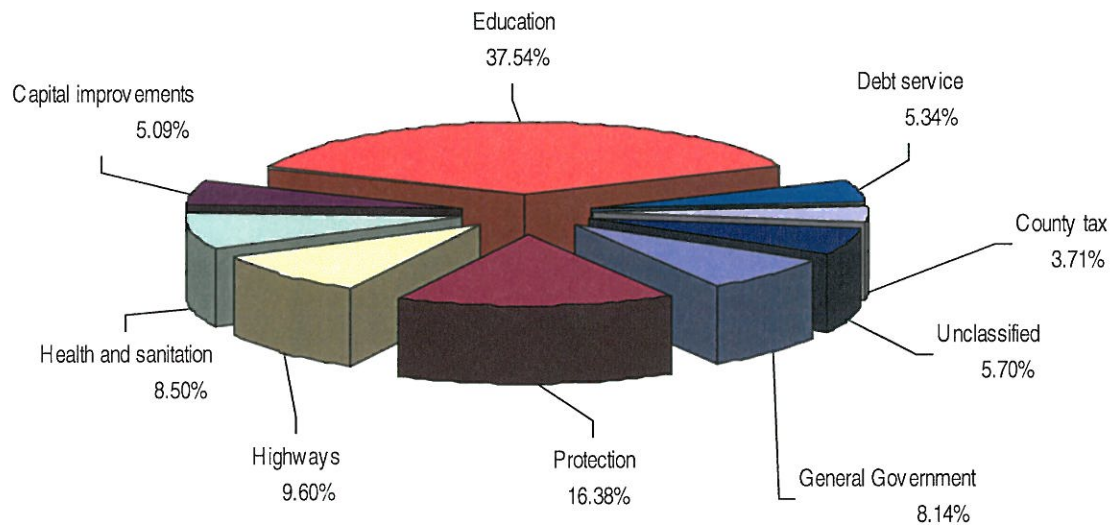


### **Other revenues consist of:**

Agent fees, plumbing permits, building permits, clerk fees, planning board fees, subdivision non refundable fees, highway road opening, and miscellaneous.

# Town of Paris

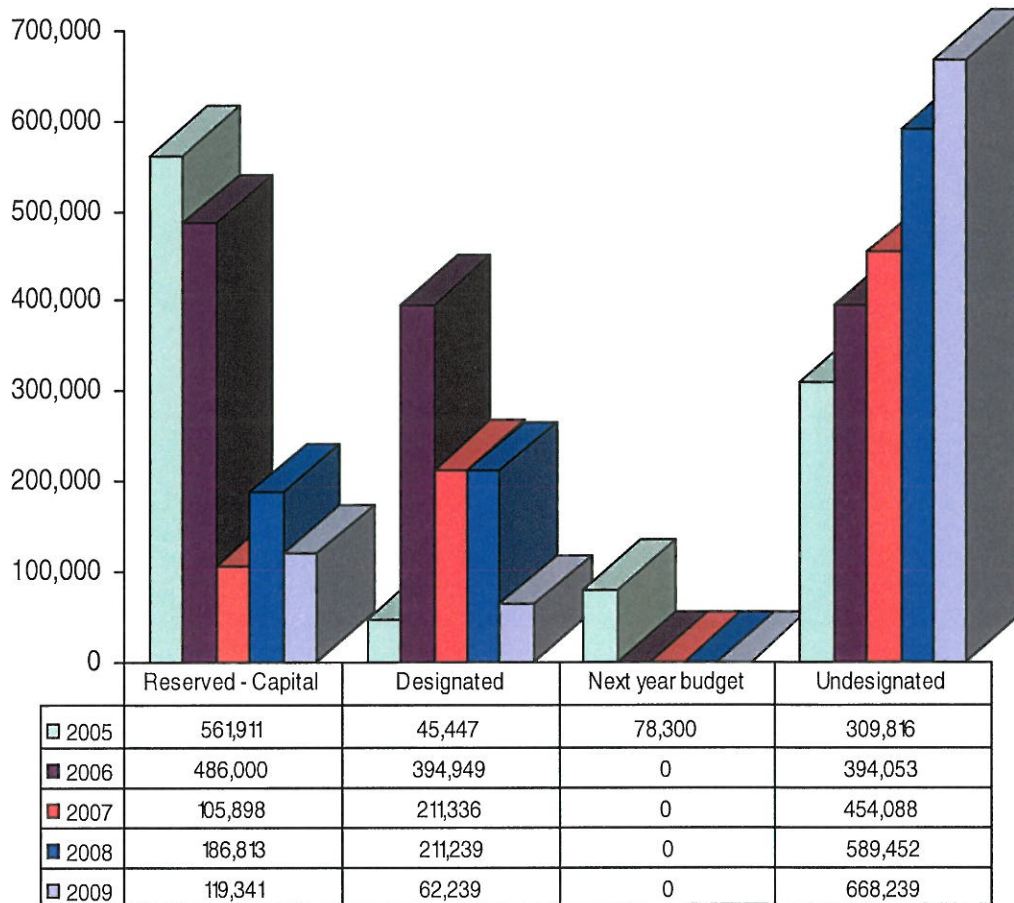
## 2009 GENERAL FUND EXPENDITURES



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<input checked="" type="checkbox"/> Health and sanitation	<input checked="" type="checkbox"/> Capital improvements	<input checked="" type="checkbox"/> Education
<input checked="" type="checkbox"/> Debt service	<input checked="" type="checkbox"/> County tax	<input checked="" type="checkbox"/> Unclassified

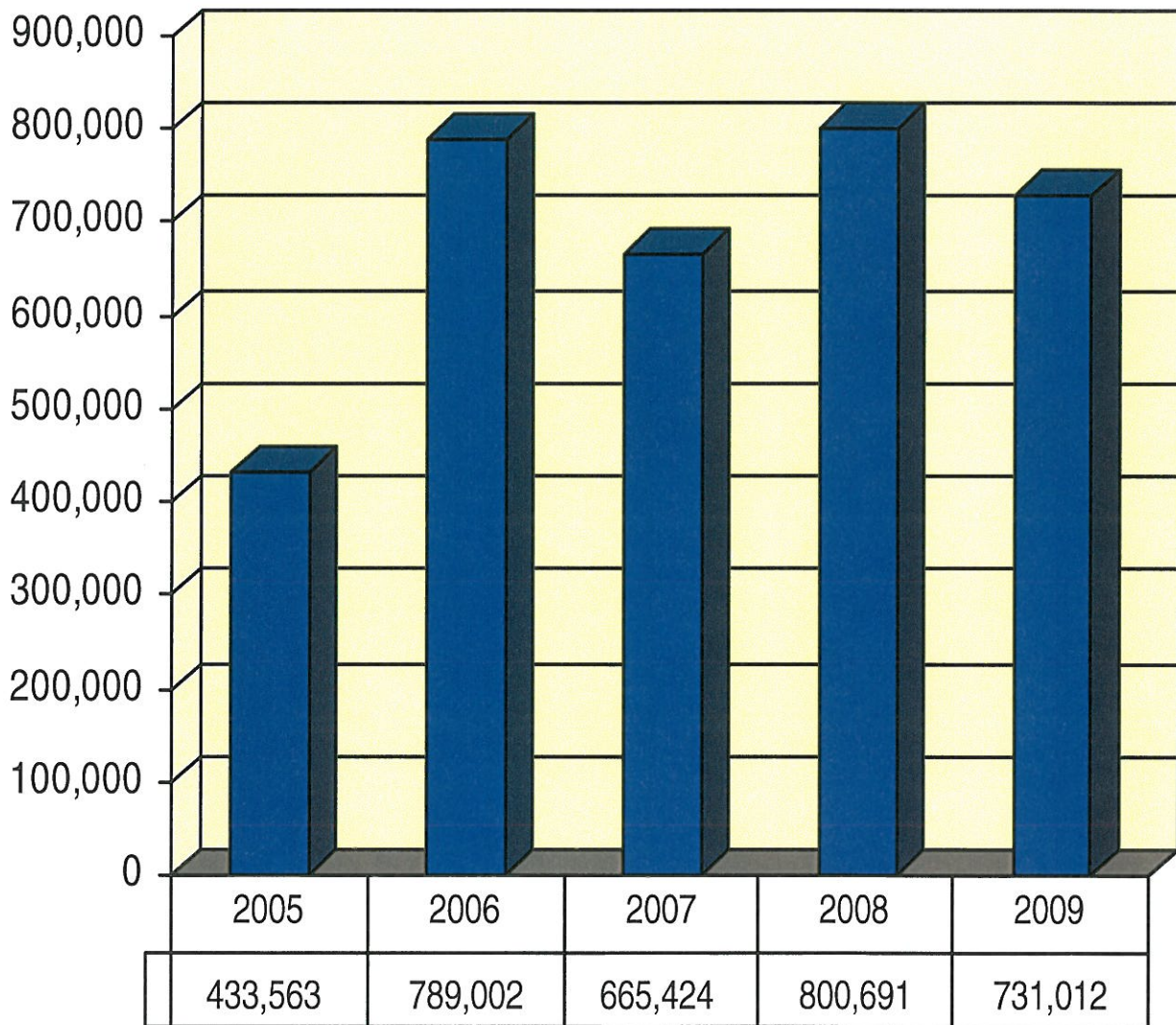
# Town of Paris

## GENERAL FUND BALANCES AND RESERVES



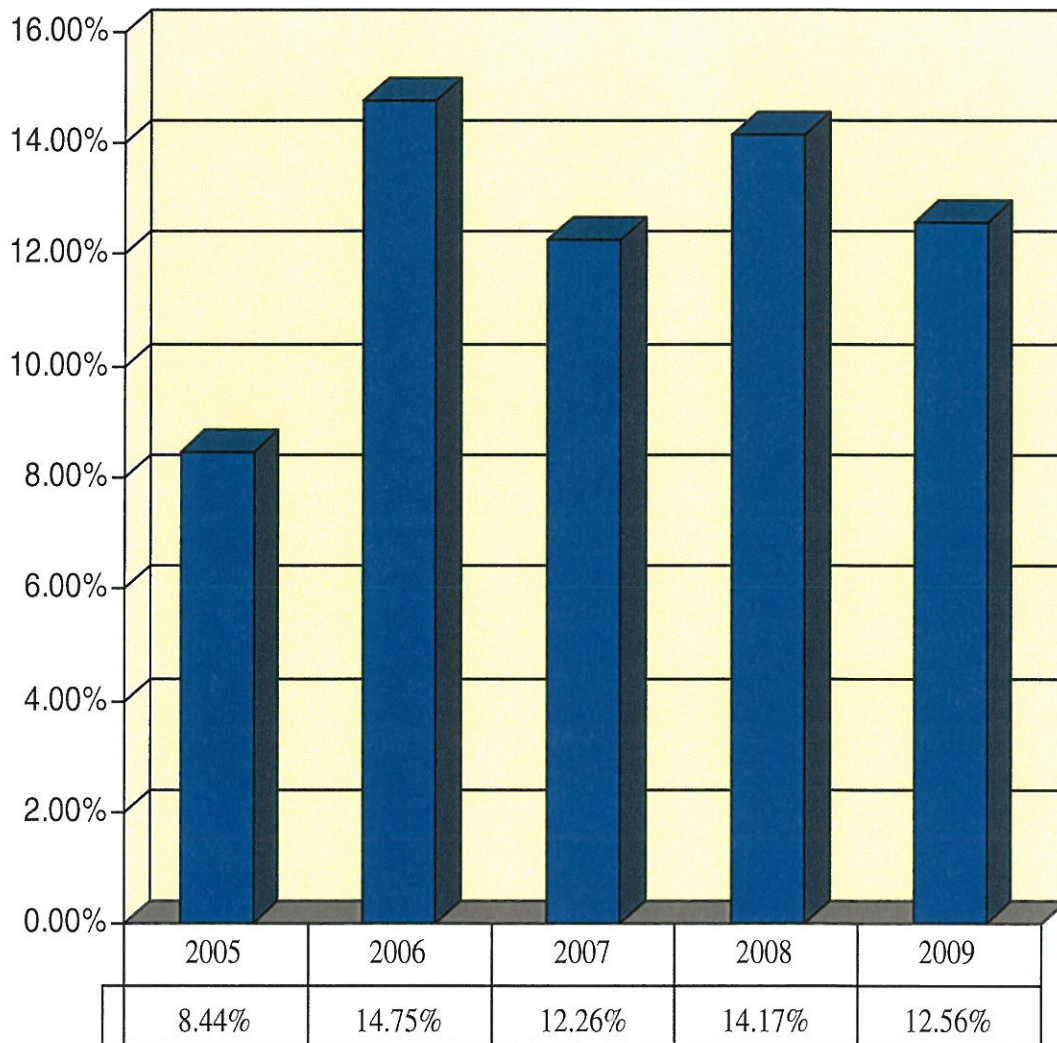


# Town of Paris



## TOTAL UNRESERVED GENERAL FUND BALANCE

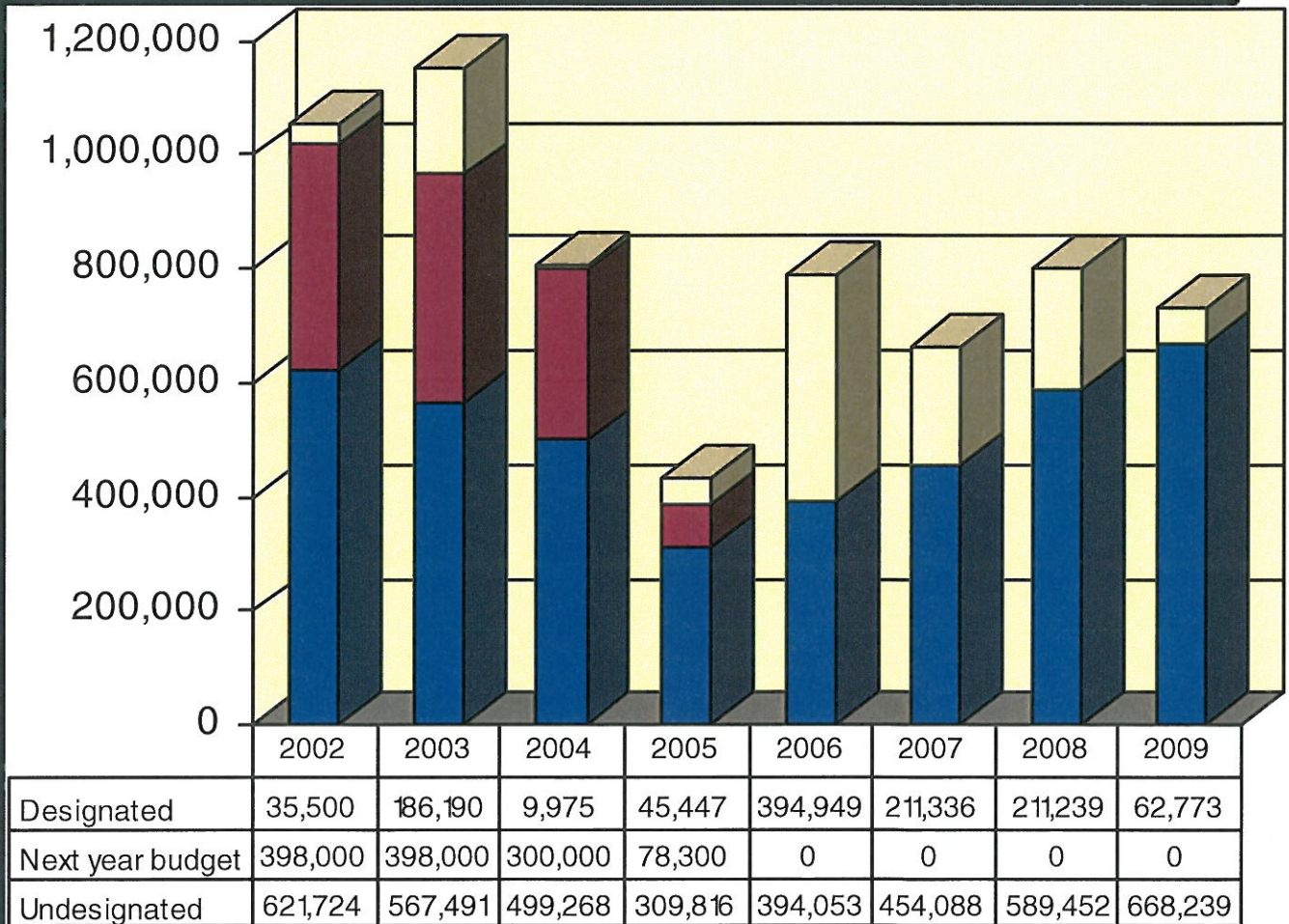
# Town of Paris



## UNRESERVED FUND BALANCE AS A % OF BUDGET



# Town of Paris



## TOTAL UNRESERVED GENERAL FUND BALANCE

# *Town of Paris*

## **FINAL WORDS**

This presentation is intended as a tool to assist the Board of Selectmen and management in understanding its financial operating results.

The information contained in this publication should be read in conjunction with the audited financial statements and related disclosures and should not be used for any other purposes without the expressed consent of

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